



Dave Yost • Auditor of State

WARREN COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133	9
Schedule of Findings.....	13

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WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
<u>Nutrition Cluster</u>			
National School Breakfast Program-Juvenile Detention Center	10.553	2014	6,481
National School Breakfast Program-Juvenile Detention Center	10.553	2015	3,709
National School Breakfast Program-Mary Haven Youth Center	10.553	2014	5,094
National School Breakfast Program-Mary Haven Youth Center	10.553	2015	4,129
Total CFDA Number 10.553			<u>19,413</u>
National School Lunch Program-Juvenile Detention Center	10.555	2014	13,353
National School Lunch Program-Juvenile Detention Center	10.555	2015	7,247
National School Lunch Program-Mary Haven Youth Center	10.555	2014	9,546
National School Lunch Program-Mary Haven Youth Center	10.555	2015	7,657
Total CFDA Number 10.555			<u>37,803</u>
Total Nutrition Cluster			<u>57,216</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>			
Food Assistance	10.561	2014	276,858
Food Assistance	10.561	2015	88,590
Food Assistance-FAET	10.561	2014	4,612
Food Assistance-FAET	10.561	2015	3,389
Total CFDA Number 10.561			<u>373,449</u>
Total U.S. Department of Agriculture			<u>430,665</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grant Entitlement Program	14.218	2011	72,737
Community Development Block Grant Entitlement Program	14.218	2012	202,769
Community Development Block Grant Entitlement Program	14.218	2013	314,407
Total CFDA Number 14.218			<u>589,913</u>
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	14.228	n/a	5,814
Neighborhood Stabilization Program	14.228	B-Z-08-076-1	1,116
Total CFDA Number 14.228			<u>6,930</u>
HOME Investment Partnerships Program	14.239	n/a	26,082
Total U.S. Department of Housing and Urban Development			<u>622,925</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	83-032-2014	40,817
Victims of Crime Act	16.575	83-032-2015	10,878
Victims of Crime Act	16.575	2014VACHAE953	6,572
Victims of Crime Act	16.575	2015VOCA10204793	3,967
Total CFDA Number 16.575			<u>62,234</u>
Total U.S. Department of Justice			<u>62,234</u>

(Continued)

WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through the Clermont County Department of Job & Family Services:</i>			
<u>Workforce Investment Act Cluster</u>			
Ohio Means Jobs Branding	17.258	G-1415-15-0299	5,758
Workforce Investment Act-Adult	17.258	G-1415-15-0299	470,209
Workforce Investment Act-Adult Admin	17.258	G-1415-15-0299	38,991
Total CFDA Number 17.258			<u>514,958</u>
Workforce Investment Act-Youth	17.259	G-1415-15-0299	198,285
Workforce Investment Act-Youth Admin	17.259	G-1415-15-0299	18,893
Total CFDA Number 17.259			<u>217,178</u>
Workforce Investment Act-Dislocated Worker	17.278	G-1415-15-0299	192,095
Workforce Investment Act-Dislocated Worker Admin	17.278	G-1415-15-0299	25,862
Rapid Response-Regular	17.278	G-1415-15-0299	34,395
Total CFDA Number 17.278			<u>252,352</u>
Total Workforce Investment Act Cluster			<u>984,488</u>
National Emergency Grant - Dislocated Worker Training	17.277	G-1415-15-0299	21,917
Total U.S. Department of Labor			<u>1,006,405</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	20.106	3-39-0045-016-2014	44,738
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction-Passing/No Passing Zone	20.205	PID 93895	42,918
Highway Planning & Construction-Bethany Road	20.205	PID 81986	14,700
Highway Planning & Construction-Roachester Osceola Bridge	20.205	PID 92527	356,647
Total CFDA Number 20.205			<u>414,265</u>
Formula Grants for Rural Areas-Operating	20.509	RPT-4083-031-131	38,558
Formula Grants for Rural Areas-Capital	20.509	RPT-0083-033-132	81,379
Total CFDA Number 20.509			<u>119,937</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
High Visibility Enforcement Overtime	20.600	HVEO-2014-83-00-00-00407-00	60,055
Selective Traffic Enforcement Program	20.600	STEP-2015-83-00-00-00589-00	5,213
Total CFDA Number 20.600			<u>65,268</u>
Impaired Driver Enforcement Program	20.616	IDEP-2015-83-00-00-00444-00	6,341
Total U.S. Department of Transportation			<u>650,549</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed Through the Ohio Secretary of State:</i>			
Help America Vote Act	90.401	2014	7,953
Total U.S. Election Assistance Commission			<u>7,953</u>

(Continued)

WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

FEDERAL GRANTOR			
<i>Pass Through Grantor</i>			
Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1415-11-5440	1,039
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1415-11-5440	6,739
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1415-11-5440	3,237
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-1415-11-5440	9,795
Promoting Safe and Stable Families-ESAA Reunification	93.556	G-1415-11-5440	925
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-1415-11-5440	6,011
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1415-11-5440	111,283
Total CFDA Number 93.556			<u>139,029</u>
Temporary Assistance for Needy Families-Administration	93.558	2014	122,256
Temporary Assistance for Needy Families-Administration	93.558	2015	18,651
Temporary Assistance for Needy Families-Regular	93.558	2014	230,901
Temporary Assistance for Needy Families-Regular	93.558	2015	72,694
Temporary Assistance for Needy Families-Summer Youth	93.558	2014	44,449
Temporary Assistance for Needy Families-Independent Living	93.558	G-1415-11-5440	6,153
<i>Passed Through the Clermont County Department of Job & Family Services:</i>			
Ohio Works Incentive Project	93.558	G-1415-15-0299	14,571
Total CFDA Number 93.558			<u>509,675</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement	93.563	G-1415-11-5439	1,668,073
Child Care Administration	93.575	2014	40,167
Child Care Non-Admin	93.575	2014	39,830
Child Care Non-Admin	93.575	2015	25,148
Total CFDA Number 93.575			<u>105,145</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5440	969
Child Welfare Services-State Grants (Admin)	93.645	G-1415-11-5440	11,170
Child Welfare Services-State Grants	93.645	G-1415-11-5440	102,042
Total CFDA Number 93.645			<u>113,212</u>
Foster Care Administration & Training	93.658	G-1415-11-5440	219,481
Foster Care Maintenance Title IV-E	93.658	G-1415-11-5440	548,648
Total CFDA Number 93.658			<u>768,129</u>
Adoption Assistance Administration	93.659	G-1415-11-5440	427,383
Adoption Assistance Contract Services	93.659	G-1415-11-5440	21,067
Non-Recurring Adoption Assistance	93.659	G-1415-11-5440	5,797
Total CFDA Number 93.659			<u>454,247</u>

(Continued)

WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

FEDERAL GRANTOR			
<i>Pass Through Grantor</i>			
Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Title XX Social Service Block Grant	93.667	2014	155,390
Title XX Social Service Block Grant	93.667	2015	548
Title XX Social Service Block Grant (Transfer)	93.667	2014	200,000
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Title XX Social Service Block Grant	93.667	2014	131,347
Total CFDA Number 93.667			<u>487,285</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medicaid (Title XIX)	93.778	2014	179,779
Medicaid (Title XIX)	93.778	2015	44,761
Medicaid (Title XIX) Enhanced	93.778	2014	274,046
Medicaid (Title XIX) Enhanced	93.778	2015	109,116
Medicaid (Title XIX) NET	93.778	2014	34,831
Medicaid (Title XIX) NET	93.778	2015	8,164
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medicaid (Title XIX)	93.778	2013	260,844
Medicaid (Title XIX)	93.778	2014	296,259
Total CFDA Number 93.778			<u>1,207,800</u>
<i>Passed Through Ohio Department of Mental Health & Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-14-09179	74,506
Total U.S. Department of Health and Human Services			<u>5,528,070</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Hazard Mitigation Grant Program	97.039	FEMA-DR-4077-OH	9,875
Emergency Management Performance Grant	97.042	EMW-2014-EP-00064	55,455
Emergency Management Performance Grant	97.042	EMW-2013-EP-00060-S01	52,751
Emergency Management Performance Grant-Special Projects	97.042	EMW-2014-EP-00064	28,430
Total CFDA Number 97.042			<u>136,636</u>
Total U.S. Department of Homeland Security			<u>146,511</u>
Total			<u><u>8,455,312</u></u>

CFDA - Catalog of Federal Domestic Assistance

n/a - No agency pass-through or other identifying number is available for this program.

The accompanying notes to this schedule are an integral part of this schedule.

WARREN COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2014

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Warren County's (the County's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences and for the emergency home repair for CDBG eligible applicants. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Loans repaid are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. If properties are foreclosed by court order then the loans are forgiven.

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$ 488,835
Loans made	4,995
Loan principal repaid	(4,995)
Ending loans receivable balance as of December 31, 2014	<u>\$ 488,835</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$ 65,655
Administrative costs expended during 2014	819

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2014, the County estimates none to be uncollectible.

The County also has a Neighborhood Stabilization Program (NSP) revolving loan fund used to stabilize neighborhoods that have suffered from foreclosures and abandonment. The NSP revolving loan fund had a cash balance of \$238,758 as of December 31, 2014, and had administrative costs of \$1,116 expended during 2014. There were no loans receivable from the NSP revolving loan fund at December 31, 2014.

NOTE E – HOME IMPROVEMENTS PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences. Repayments of loans are used to make additional loans to assist additional low and moderate income households for HOME eligible activities. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs on repaid loans as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. If properties are foreclosed by court order then the loans are forgiven.

Activity in the HOME revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$ 886,965
Loans made	25,000
Loan principal repaid	(10,824)
Foreclosures	(2,990)
Ending loans receivable balance as of December 31, 2014	<u>\$ 898,151</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$ 117,479
Administrative costs expended during 2014	1,082

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2014, the County estimates none to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G – WORKFORCE INVESTMENT ACT

The County receives Workforce Investment Act (WIA) monies passed through the Ohio Department of Job and Family Services. Warren County, Butler County and Clermont County together comprise WIA Area 12. Clermont County serves as the Fiscal Agent for WIA Area 12.

NOTE H – TRANSFERS BETWEEN FEDERAL PROGRAMS

During calendar year 2014, Warren County Department of Human Services made allowable transfers of \$23,498 from the Child Care Non-Admin (93.575) program to the Temporary Assistance for Needy Families (TANF) Administration (93.558) program. The Schedule shows the County spent approximately \$39,830 for the Child Care Non-Admin program. The amount reported for the Child Care Non-Admin program on the Schedule excludes the amount transferred to the TANF Administration program. The amount transferred to the TANF Administration program is included as TANF Administration expenditures when disbursed. The following table shows the gross amount drawn for the Child Care program during calendar year 2014 and the amount transferred to the TANF Administration program.

Child Care Non-Admin	\$ 63,376
Transfer to TANF Administration	(23,498)
Total Child Care Non-Admin	<u>\$ 39,878</u>



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2015. Our report refers to other auditors who audited the financial statements of Production Services Unlimited, Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 23, 2015. Our report refers to other auditors who audited the financial statements of Production Services Unlimited, Inc., a discretely presented component unit, as described in our report on the County's financial statements. We conducted our audit to opine on the County's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 23, 2015. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

August 19, 2015

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WARREN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 10.561 Food Assistance CFDA 93.658 Title IV-E Foster Care CFDA 93.778 Title XIX Medicaid Assistance Program
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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WARREN COUNTY OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2014

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



TABLE OF CONTENTS

WARREN COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xix
C County Organizational Chart xx
D Certificate of Achievement for Excellence in Financial Reporting..... xxi

II FINANCIAL SECTION

A Independent Auditor’s Report.....1
B Management’s Discussion and Analysis.....5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position.....20
 Statement of Activities22
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....24
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities26
 Statement of Revenues, Expenditures and Changes in Fund Balances28
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities30
 Statement of Revenues, Expenditures and Changes in Fund Balance
 (Budget and Actual):
 General Fund31
 Board of Developmental Disabilities Fund.....32
 Proprietary Funds:
 Statement of Net Position34
 Statement of Revenues, Expenses and Changes in Fund Net Position38
 Statement of Cash Flows40
 Fiduciary Funds:
 Statement of Net Position44
 Statement of Changes in Net Position45
Notes to the Basic Financial Statements.....46

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	97
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	106
Combining Balance Sheet – Nonmajor Debt Service Funds.....	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	117
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	119

Individual Schedules of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):

Major Governmental Funds:

<i>General Fund</i>	120
<i>Special Revenue Fund:</i>	
Board of Developmental Disabilities Fund.....	127
<i>Debt Service Fund:</i>	
Special Assessment Fund.....	128
<i>Capital Projects Fund:</i>	
County Road Projects Fund	129

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Senior Citizens Service Levy Fund.....	130
Motor Vehicle and Gasoline Tax Fund.....	131
Human Services Fund.....	132
Dog and Kennel Fund	133
Law Library Resources Fund.....	134
Veteran’s Memorial Fund.....	135
Indigent Driver Interlock and Monitoring Fund	136
Probation Supervision Fund.....	137
Common Pleas Mental Health Grant Fund.....	138

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	139
Domestic Shelter Fund.....	140
Real Estate Assessment Fund	141
Children's Services Board Fund.....	142
Crime Victim Grant Fund.....	143
Youth Services Subsidy Fund.....	144
Delinquent Real Estate Tax and Assessment Fund.....	145
WC Technology Crimes Unit Fund.....	146
County Court Probation Department Fund.....	147
Donations Fund.....	148
Municipal Victim Witness Fund.....	149
Warren County Solid Waste District Fund.....	150
Workforce Investment Act Fund	151
Job Training Partnership Act Fund.....	152
Pass Through Grants Fund.....	153
Community Corrections Fund	154
Child Support Enforcement Fund.....	155
Emergency Management Fund	156
Community Development Fund.....	157
Sheriff Grants Fund	158
Indigent Guardianship Fund	159
Indigent Driver Fund	160
Drug Law Enforcement Fund	161
Law Enforcement Fund	162
Court Computerization Fund	163
Courts Special Projects Fund.....	164
Treatment Alternative to Street Crime (TASC) Grant Fund.....	165
Hazardous Materials Emergency Fund.....	166
Tactical Response Unit Fund.....	167
Enforcement and Education Fund.....	168
Rehabilitation Grants Fund.....	169
County Transit Fund	170

Debt Service Funds:

Tax Increment Financing Fund.....	171
State Ohio Public Works Commission (OPWC) Loan Fund.....	172
Radio System Bonds Fund.....	173
Tax Increment District Revenue Bond Fund	174

Nonmajor Governmental Funds (Continued):

Capital Projects Funds:

Sewer Extension Projects Fund	175
County Construction Projects Fund.....	176
Airport Construction Fund.....	177
Redevelopment Tax Equivalent Fund.....	178

Permanent Fund:

Scheurer-Smith Trust Fund.....	179
--------------------------------	-----

Internal Service Funds

Combining Statement of Net Position	182
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	184
Combining Statement of Cash Flows	186

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	191
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III

STATISTICAL SECTION

Net Position by Component - Last Ten Years S 2

Changes in Net Position - Last Ten Years..... S 4

Fund Balances, Governmental Funds - Last Ten Years S 8

Changes in Fund Balances, Governmental Funds - Last Ten Years S 10

Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14

Property Tax Rates of Direct and Overlapping Governments - Last Ten Years S 16

Principal Taxpayers - Real Estate Tax - Current Year and Nine Years Ago S 18

Principal Taxpayers - Public Utilities Personal Property Tax - Current
Year and Nine Years Ago..... S 19

Property Tax Levies and Collections - Last Ten Years..... S 20

Taxable Sales By Industry (Category-Cash Basis) - Last Ten Years S 22

Ratio of Outstanding Debt By Type - Last Ten Years S 24

Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26

Debt Limitations - Last Ten Years S 28

Pledged Revenue Coverage - Last Ten Years S 30

Demographic and Economic Statistics - Last Ten Years S 32

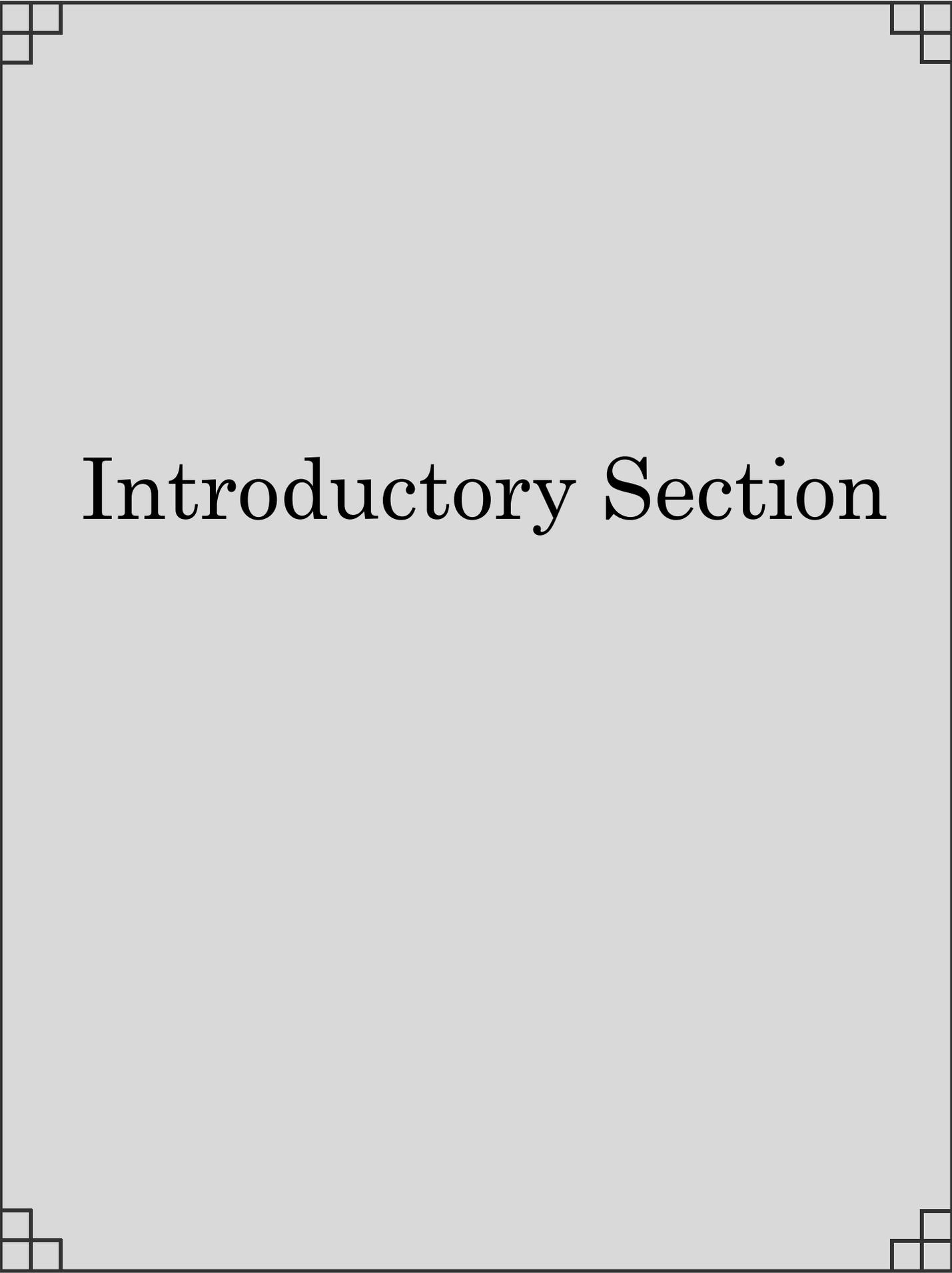
Principal Employers - Current Year and Nine Years Ago S 35

Full Time Equivalent Employees by Function - Last Ten Years S 36

Operating Indicators by Function - Last Ten Years S 40

Capital Asset Statistics by Function - Last Ten Years S 50



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Introductory Section



WARREN COUNTY AUDITOR

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June 23, 2015

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2014. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the significant relationship with the County.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

***Letter of Transmittal
For the Year Ended December 31, 2014***

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 221,659 (2014 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms. There is currently a vacant seat in the Warren County Common Pleas Court.

***Letter of Transmittal
For the Year Ended December 31, 2014***

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

Economic Outlook

Population & Housing:

The most recent Warren County population estimate is 221,659 persons, which is an increase of 8,966 persons or 4.22% from 212,693 persons in the 2010 Census. The annualized percent change is +1.14%, which is greater than +0.86% for the U.S. and +.20% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 82,488 units, which is an increase of 406 units or .49% compared to 82,082 units previously. Nationally, home ownership is 64%.

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student achievement. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

A summary of Warren County's growth is demonstrated in the following tables:

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2004	2,889	\$306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519

Source: Warren County Building Inspection Department

In 2014 Warren County saw its largest increase in new construction value since the Great Recession. The strong return of residential new construction corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 27.47%. Residential new construction increased 34.71%, industrial new construction decreased by 21.02%, and commercial new construction increased 3.20% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2004	\$186,940,160	\$4,390,530	\$21,936,110	\$213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140

Industrial/Commercial new construction assessed values do not include abated or exempted property
Source: Warren County Auditor's Office

***Letter of Transmittal
For the Year Ended December 31, 2014***

Communities

Waynesville, located in the northwest part of the County is recognized as “The Antique Capital of the Midwest”. Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts annually the Ohio Sauerkraut Festival which attracts approximately 350,000 visitors over 2 days in October each year.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio’s oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and a library with an unusually fine collection of genealogical information.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon’s Christmas Festival which features Ohio’s largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCA’s in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

The City of Springboro’s growth and development is expected to continue to exceed the national and state average due to the City’s physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro’s downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker communities of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community’s many documented safe houses.

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region’s two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranked schools. In 2013 Money Magazine named Mason as 7th on their list of the “Best Places to Live”. Mason is home to some of the biggest attractions in the County: Kings Island amusement park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2014

History meets art in the City of Franklin. With three indoor and eight outdoor murals – there’s a reason the town is known as the “city of murals.” Driving tours of the murals also reveal a glimpse at the first three-story building west of the Alleghenies and the third Roebling suspension bridge in the County.

Sales Tax Receipts and the General Fund

The County’s 1% sales tax revenues generated \$35,006,529. This is an increase of 7.05% over 2013. This is the fifth consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 6.78% increase in 2013 and a 7.98% increase in 2012. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

Travel and Tourism

Warren County, Ohio is an entertaining, energetic, and enriching travel destination, where visitors can experience a wide variety of attractions, events, history and outdoor activities. “Ohio’s Largest Playground” isn’t just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It’s a big County - come out and play!

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air.

While Warren County’s anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, The Beach Waterpark, and the Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors 12 zip lines ranging in length from 250ft. to 1300ft. with heights ranging from 10ft. to 200ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you’ve done all of that head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

Letter of Transmittal

For the Year Ended December 31, 2014

In 2014 Warren County's hospitality industry continued to improve with lodging tax collections retained as administrative fees up 11.5% over the previous year. In 2013 Warren County's tourism surpassed \$1 billion in total annual sales for the first time in history according to a study by Tourism Economics and the Ohio Tourism Division. The study also reported an average 2013 one-year state-wide tourism spending growth rate of 4.6%, which surpassed Warren County's one-year growth rate of 5.2%.

Major Initiatives and Future Outlook

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office completed over \$7.7 million worth of roadway improvements in 2014 and has an estimated \$77.6 million of scheduled and anticipated road improvements to be completed in 2015 through 2020. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: road and intersection realignments on Union Road and Greentree Road, improvements to Wilkens Boulevard and extension of Innovation Way. The County Engineer is also working with the Warren County Transportation Improvement District on the following: (A) Working on a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road I-71 Interchange area; (B) Final construction and right-of-way plans to complete the Western Row Road I-71 Interchange area; (C) Widening of Socialville-Fosters Road between Innovation Way and Columbia Road and over I-71; (D) Intersection improvements at SR 73 at SR 741; (E) Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton; and (F) Widening and other improvements to State Route 63 between the City Limit of Monroe and the City Limit of Lebanon.
- Increased demand for public services as a result of heavy population growth in Warren County is driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management (WCFM) is currently addressing the County's overall space planning and property issues with several large projects which include:
 - **Justice Drive Office Building Project:** A 54,000 square foot office building was designed in-house and completed by WCFM in September 2014. This building became home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, Emergency Services/9-1-1 Dispatch and Sheriff's Office Secure Prisoner Transfer.
 - **Common Pleas Court Renovation and Refurbishment:** This project is being implemented in several phases due to the work being performed in an occupied and active Courts facility. Phase I is now complete which included the complete re-design of the Main Lobby, Public Areas, Deputy Station and General Division Courtroom 2. Phase II was placed on hold in 2014 and staff redirected to focus on the completion of the Justice Drive Office Building. Work on Phase II will resume in 2015 with the focus on renovating the remaining areas, including those vacated by relocation to the Justice Office Building, and the complete relocation of the County Court operations to this facility.

Letter of Transmittal

For the Year Ended December 31, 2014

- **320 E. Silver Street Office Building Renovation:** The remodel and renovation of the old administration building on our Silver Street campus reached completion in 2014. Tenants of the building include: OSU Extension, Ohio Parole Authority, Juvenile Justice Annex, Veterans' Services, Soil & Water Conservation, and a PUCO Field Office. The interior and exterior renovation of the property enabled the County to consolidate tenants in one facility, providing more useable and efficient office space. As a result, two County buildings, which were in poor condition and had become costly to maintain and operate, were able to be closed and de-commissioned. One of those properties was subsequently sold in 2014.
- **Juvenile Justice Center:** There is an ongoing strategy to implement a year-over-year series of improvements to this property which will provide for better energy-efficiency and occupant comfort. These projects have been prioritized in order of critical need. The Building Automation System (BAS) controls project and migration was completed in 2013 which allowed WCFM to better balance the HVAC system and greatly enhance tenant comfort. The primary focus for 2014 was the reconstruction of the roofing and sidewall system which surround the HVAC "pits" internal to the roof structure. This project will provide an insulated shell around these "pits" and a new roof membrane. The project will continue into 2015 by addressing leaks in the balance of the standing seam roof, perimeter gutter system, and aging, un-insulated, single-pane glazing system.
- **Preventive Maintenance and Life-Cycle Projects:** In addition to the above construction projects, assessments are regularly performed on our building "systems" to determine their ongoing cost of maintenance and end of life vs replacement or upgrade. These systems are primarily comprised of the BAS: including security, access, lighting, and HVAC; electrical and lighting systems and components; HVAC equipment; plumbing; and the building envelope. To avoid failure and allow for phased, end-of-life replacement, strategies are put in place in advance so that a gradual and measured replacement schedule can be followed. These are ongoing, year-over-year projects which allow the County to properly maintain and plan for systems replacement or retrofit.
- **Master Planning:** Many of the above listed projects currently in process will aid in reducing the pressure on our County offices which have grown beyond their current space allocation. The WCFM Master Plan and incremental approach to solving the County's space needs will allow our personnel and office holders to serve the public with greater efficiency and optimal productivity. In particular, the Common Pleas building was originally constructed in the 1970s with an addition added in 1989. The County has more than doubled its population since that date, yet Court functions are still housed within the same square footage in an aging facility. The Master Plan works with the existing footprint to maximize and modernize the operations of the judicial complex. Each property that will be re-designed as part of this planning is meant to facilitate the current and future needs of Warren County government and the increased demand for County services. The ultimate goal is to provide a long-term, workable solution to facility overcrowding while maintaining a conservative approach to financial expenditure. Our intent is to work diligently toward a plan of action that re-purposes and retrofits where appropriate realizing significant cost savings for the County and a strong fiscal outcome.

Letter of Transmittal
For the Year Ended December 31, 2014

Financial Information

This is the twelfth year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2014. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2014, assets in agency funds totaled \$329,909,613 and assets of the Unclaimed Money fund totaled \$440,999.

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

***Letter of Transmittal
For the Year Ended December 31, 2014***

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function and by fund. Purchase orders are requested by authorized department personnel and encumbered prior to their release to vendors. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2014

Debt Administration

At December 31, 2014, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$11,056,090. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$6,770,000
Net Debt Per Capita	\$30.54
Net Debt to Assessed Value	.12%
Net Debt to Estimated Actual Value	.0436%

The outstanding debt is primarily related to repayment of the proceeds of monies used to improve several water system and treatment plant upgrades, our road and bridge infrastructure including the design and engineering around the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange, road and bridge infrastructure improvements to the I-71 Western Row Road interchange, and a Countywide public safety radio system upgrade.

The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2014. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 23 years (1991 - 2013). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 2014.

WARREN COUNTY, OHIO

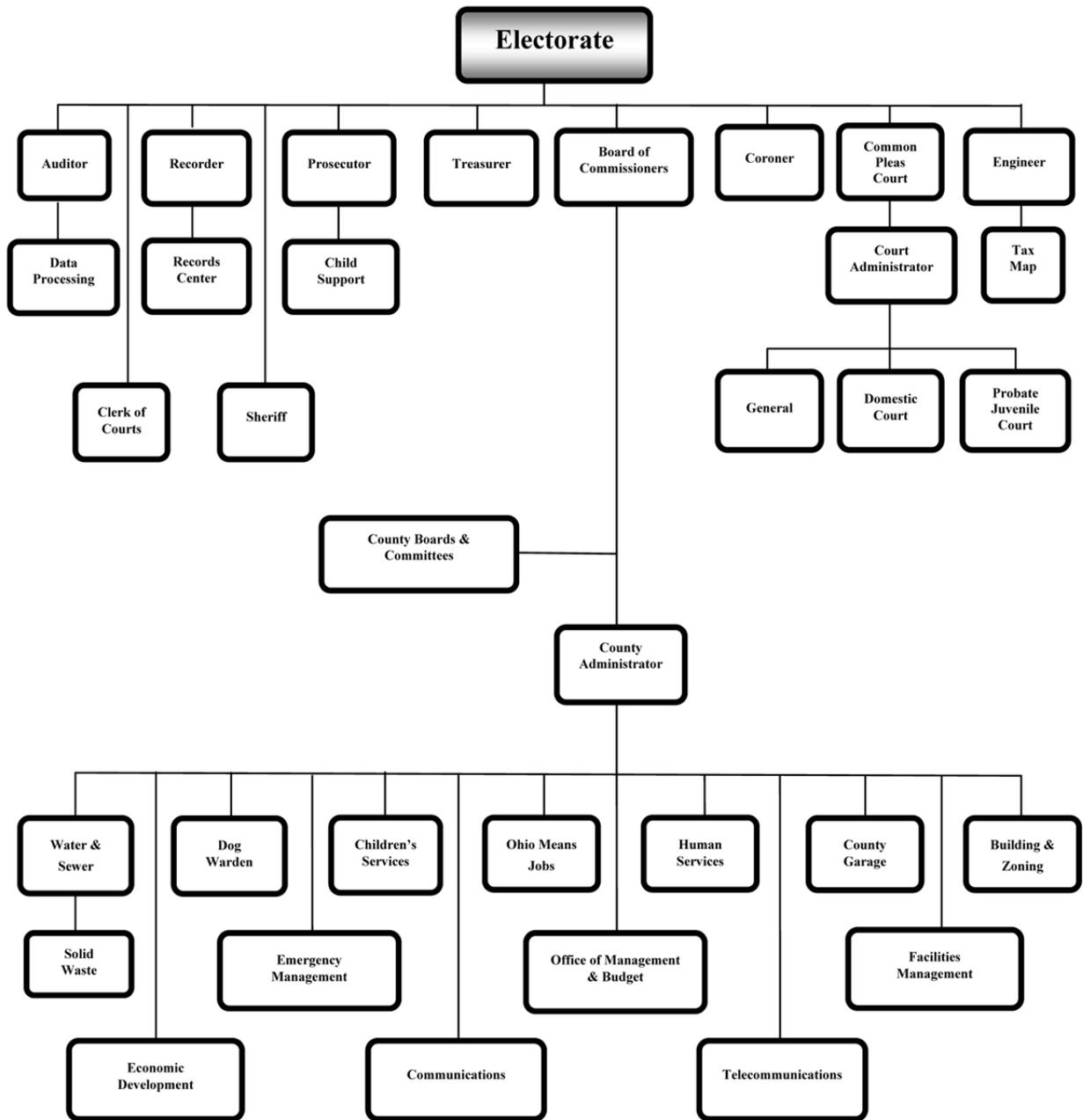
*List of Elected Officials
For the Year Ended December 31, 2014*

Office Held	Name of Official
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South Tom Ariss David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

JUDGES

Common Pleas Judges: General Division	Donald E. Oda Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Joseph Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer

*County Organizational Chart
For the Year Ended December 31, 2014*



County Boards and Committees

County Budget Commission Board
Board of Developmental Disabilities
Soldiers' Relief Commission

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO





Financial Section







Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Board of Development Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2015



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2014 are as follows:

- In total, net position increased \$15.8 million. Net position of governmental activities increased \$14.3 million, which represents a 6.1% increase over net position of 2013. Net position of business-type activities increased \$1.5 million or .7% from net position of 2013.
- General revenues accounted for \$100.4 million in revenue or 56.5% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$77.2 million or 43.5% of total revenues of \$177.5 million.
- The County had \$132.8 million in expenses related to governmental activities; \$46.8 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$71.3 million in revenues and \$57.0 million in expenditures. The 2014 revenues increased 7.05% or \$4.7 million from 2013. The expenditures increased 3.62% or \$2.0 million. The general fund balance at year-end totaled \$30.3 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the County's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that provide more detailed data and explain some of the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the County as a whole, including Production Services Unlimited, Inc. and the Transportation Improvement District, the County's discretely presented component units, using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position (the difference between the County's assets and liabilities) are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets.

The government-wide financial statements of the County are divided into two categories:

- ***Governmental Activities*** – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the County's enterprise activities are reported as business-type activities.

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund, and the County Road Projects Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Storm Water Fund, Sheriff Fund and the Communications Rotary Fund.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations. All five of the enterprise funds are reported as major funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employee medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are a private purpose trust fund and agency funds.

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WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2014

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2014 to 2013 for both the Governmental and Business-type

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$211,014,860	\$205,872,809	\$30,794,149	\$30,978,771	\$241,809,009	\$236,851,580
Capital assets, Net	125,285,060	115,992,035	207,688,789	207,249,860	332,973,849	323,241,895
Total assets	336,299,920	321,864,844	238,482,938	238,228,631	574,782,858	560,093,475
Long-term debt outstanding	29,782,932	32,979,273	15,541,506	16,216,262	45,324,438	49,195,535
Other liabilities	10,720,193	9,325,794	1,414,107	1,993,059	12,134,300	11,318,853
Total liabilities	40,503,125	42,305,067	16,955,613	18,209,321	57,458,738	60,514,388
Deferred Inflows of Resources	47,203,310	45,282,904	0	0	47,203,310	45,282,904
Net position						
Net investment in capital assets	101,160,373	91,841,230	193,130,833	192,001,095	294,291,206	283,842,325
Restricted	114,844,167	118,558,889	0	0	114,844,167	118,558,889
Unrestricted	32,588,945	23,876,754	28,396,492	28,018,215	60,985,437	51,894,969
Total net position	\$248,593,485	\$234,276,873	\$221,527,325	\$220,019,310	\$470,120,810	\$454,296,183

Total Net Position increased by \$15,824,627.

Current and other assets ended the year with an increase of \$5.0 million. Accounts receivable increased \$2.2 million mainly due to donations of \$2.0 million in relation to an agreement with Miami Valley Gaming. Taxes receivable increased \$2.5 million primarily due to the new Racino TIF which received \$1.1 million that was not received in 2013. The majority of the remaining taxes receivable increase was spread among the General fund, Senior Citizens Service Levy fund and Board of Developmental Disabilities fund.

Capital Assets Net increased by \$9.7 million. The main contributing components were driven by the construction additions to the new Justice Drive Office Building, Capital Contributions to the Butler Warren Road Project and additions to the North Water System Booster Station Upgrade.

Total liabilities decreased by \$3.1 million. Long term liabilities decreased \$3.9 million and were offset by a slight increase of \$815,447 in other liabilities. The decrease to long term liabilities is the result of principal retirements and no new additions.

\$114.8 million or 24.4% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$61.0 million or 13.0% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and Water and Sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2014 and 2013:

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues:						
Charges for Services and Sales	\$18,213,918	\$19,732,737	\$22,970,637	\$22,170,337	\$41,184,555	\$41,903,074
Operating Grants and Contributions	21,466,029	17,895,487	0	31,232	21,466,029	17,926,719
Capital Grants and Contributions	7,095,137	3,751,090	7,430,418	4,167,040	14,525,555	7,918,130
General revenues:						
Property Taxes	44,333,710	44,046,309	0	0	44,333,710	44,046,309
Sales Taxes	35,006,529	32,701,492	0	0	35,006,529	32,701,492
Other Local Taxes	260	332	0	0	260	332
Motor Vehicle and Gasoline Taxes	8,480,386	8,323,420	0	0	8,480,386	8,323,420
Shared Revenues	10,466,524	9,559,768	0	0	10,466,524	9,559,768
Investment Earnings	2,058,230	(97,693)	0	0	2,058,230	(97,693)
Miscellaneous	11,866	12,406	0	0	11,866	12,406
Total revenues	<u>147,132,589</u>	<u>135,925,348</u>	<u>30,401,055</u>	<u>26,368,609</u>	<u>177,533,644</u>	<u>162,293,957</u>
Program Expenses						
General Government:						
Legislative and Executive	25,697,153	21,163,009	0	0	25,697,153	21,163,009
Judicial	10,245,183	9,578,991	0	0	10,245,183	9,578,991
Public Safety	32,523,550	32,633,993	0	0	32,523,550	32,633,993
Public Works	16,941,023	16,199,240	0	0	16,941,023	16,199,240
Health	803,660	751,215	0	0	803,660	751,215
Human Services	44,781,022	42,798,814	0	0	44,781,022	42,798,814
Community and Economic Development	839,410	718,423	0	0	839,410	718,423
Interest and Fiscal Charges	984,976	1,347,515	0	0	984,976	1,347,515
Business Type Activities:						
Water	0	0	13,199,905	12,324,785	13,199,905	12,324,785
Sewer	0	0	11,353,148	11,791,668	11,353,148	11,791,668
Sheriff	0	0	3,939,563	3,681,418	3,939,563	3,681,418
Communications Rotary	0	0	95,203	37,935	95,203	37,935
Storm Water	0	0	305,221	268,922	305,221	268,922
Total expenses	<u>132,815,977</u>	<u>125,191,200</u>	<u>28,893,040</u>	<u>28,104,728</u>	<u>161,709,017</u>	<u>153,295,928</u>
Total Change in Net Position	14,316,612	10,734,148	1,508,015	(1,736,119)	15,824,627	8,998,029
Beginning Net Position	<u>234,276,873</u>	<u>223,542,725</u>	<u>220,019,310</u>	<u>221,755,429</u>	<u>454,296,183</u>	<u>445,298,154</u>
Ending Net Position	<u>\$248,593,485</u>	<u>\$234,276,873</u>	<u>\$221,527,325</u>	<u>\$220,019,310</u>	<u>\$470,120,810</u>	<u>\$454,296,183</u>

Governmental Activities

Net position of the County's governmental activities increased by \$14,316,612.

Expenses overall increased \$7.6 million or 6.1% when compared to 2013. This was due primarily to an increase of \$4.5 million, or 21.4% over 2013, in Legislative & Executive expenses. A major portion of the Legislative & Executive expense increase was a \$3.6 million distribution of excess real estate revenues to subdivisions. A \$2.0 million increase to Human Services was the result of the Board of Developmental Disabilities increase in payments for housing for individuals with disabilities (capital housing grants) and increased equipment cost due to replacement of outdated equipment. Another major contributor to the Human Services government type was Veteran's Administration which was the result of the purchase of a new outreach vehicle and payroll increases. Additional smaller increases in various other government types contributed as well to the overall increase.

Motor Vehicle & Gasoline Tax revenue remained steady with a 1.9% increase over 2013. Unrestricted Shared Revenues increased 9.5% or \$906,756 in part due to an agreement with Miami Valley Gaming.

Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had a decrease of \$1.5 million. Operating Grants and Contributions had an increase of \$3.6 million. Human Services government type had the largest part of this increase at \$2.8 million over 2013. This was partly due to an increase of \$1.4 million in operating grants to the Board of Developmental Disabilities due mainly to the reclassification of cost report settlements and waiver reconciliations from Other Revenue to Intergovernmental Revenue - Operating Grants in the amount of \$768,288. Other major contributors include \$699,637 to Child Support Enforcement due to an increase in State funding and \$645,531 to the County Transit fund due to Southwest Ohio Regional Transit Authority's contributions which included their contribution for both 2014 and 2015. Capital Grants and Contributions had an increase of \$3.3 million, which was an 89.2% increase over 2013. The largest part of this increase was in the Public Works government type and in relation to contributions to various road and bridge projects, including \$2.7 million given to the Butler Warren Road project. Program Revenue had an overall increase of \$5.4 million or 13.0% over 2013.

General Tax Revenue accounts for 53.9% of the \$147.1 million in total revenues for governmental activities. General Tax revenues increased \$2.6 million over 2013. This increase is primarily made up of a \$2.3 million increase in sales tax. Total general tax revenue increased by only 3.4% over 2013.

General Other Revenue had the largest percentage increase amounting to \$2.2 million. This is a direct result of increases in investment earnings.

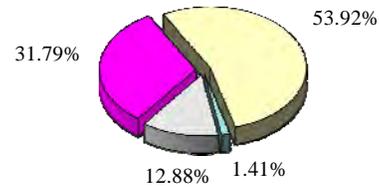
The County's net charges to users of governmental services totaled \$86,040,893. The County's general revenues of \$100,357,505 subsidized 100% of this amount and the remaining resulted in a \$14.3 million increase in net position.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Revenue Sources	2014	Percent of Total
Shared Revenues	\$18,946,910	12.88%
Program Revenues	46,775,084	31.79%
General Tax Revenues	79,340,499	53.92%
General Other	2,070,096	1.41%
Total Revenue	\$147,132,589	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$1,508,015. These programs had revenues of \$30.4 million and expenses of \$28.9 million for fiscal year 2014. Revenues increased overall by \$4.0 or 15.3% and expenses also increased by \$788,312 or 2.8%.

Charges for Services and Sales increased \$800,300. Sewer having the largest increase at \$457,116 and Water the next largest at \$392,335. These increases were offset by various other fluctuations in Sheriffs, Communications Rotary and Storm Water revenues. The total increase to Charges for Services was 3.6% over 2013.

Capital Grants and Contributions increased \$3.3 million. Water revenue increased by \$2.1 million or 74.2% over the previous year. This increase primarily involved water tap fees which were the result of an increase in new residences, apartment buildings and condominium complexes being built in 2014. Sewer revenue increased \$1.2 million, which was the result of tap in fees due also to the increase in new residences, apartment buildings and condominium complexes being built in 2014. The total increase to Capital Grants & Contributions was 78.3% over 2013.

Business activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$126,225,301, which is a decrease of \$1,460 over last year's total of \$126,226,761. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2014 and 2013.

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2014****Unaudited**

	Fund Balance December 31, 2014	Fund Balance December 31, 2013	Increase (Decrease)
General	\$30,275,731	\$28,476,939	\$1,798,792
Board of Developmental Disabilities	45,652,030	40,637,290	5,014,740
Special Assessment	415,835	575,202	(159,367)
County Road Projects	(2,544,434)	(405,523)	(2,138,911)
Other Governmental	52,426,139	56,942,853	(4,516,714)
Total	<u>\$126,225,301</u>	<u>\$126,226,761</u>	<u>(\$1,460)</u>

General Fund – The County’s General Fund revenues exceeded expenditures by \$14.3 million. The General Fund’s balance ended with an increase of only \$1.8 million due to \$12.5 million in transfers to other funds. Transfers amounting to \$3.9 million will be used to supplement the operating budgets of Children’s Services, Transit, and Youth Services Subsidy. County Construction projects received \$5.8 million in transfers to be used towards capital projects involving the construction of a County Court Addition, Juvenile/Probate Court Expansion, CAD System, and 911 Next Generation System. \$800,000 was transferred into the Clerk of Courts Computer fund for the purchase of a Benchmark Case Management System, and another \$800,000 was transferred to the Property & Casualty Insurance Fund, which was created in 2012 to account for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.

The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2014 Revenues	2013 Revenues	Increase (Decrease)
Taxes	\$51,542,530	\$49,344,705	\$2,197,825
Intergovernmental Revenues	6,413,219	6,449,261	(36,042)
Charges for Services	8,426,327	8,805,777	(379,450)
Licenses and Permits	11,866	12,406	(540)
Investment Earnings	2,066,459	(186,698)	2,253,157
Fines and Forfeitures	285,813	290,586	(4,773)
All Other Revenue	2,550,876	1,886,317	664,559
Total	<u>\$71,297,090</u>	<u>\$66,602,354</u>	<u>\$4,694,736</u>

Tax revenues overall increased by 4.5%. The largest source of tax revenue at \$35.0 million is generated from the County’s Sales Tax. This tax increased over the previous year by 7.05%. The second largest source of tax revenue at \$12.7 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by \$115,562 or .92%. Property Transfer Taxes generated \$3.8 million which was a decrease of \$217,421 or a 5.41% over the previous year.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Investment income increased \$2.3 million over the previous year. After the worst market decline in roughly ¾ of a century, and although the many elements of economy, and interest rates, continue to trudge along at historically low levels; certain aspects of the economy have shown signs of improvement. Economic indicators in the economy, at home and abroad, influence the investment market rates, fluctuations in those rates have allowed portions of our portfolio that are held in step bonds to step-up to their next tier rate; thereby, helping to improve the overall yield of our portfolio.

For the last several years, our strategy has been to hold about 1/3 of our portfolio in straight coupon bonds to help support the current year's earnings; and about 2/3 of our portfolio has been held in step bonds. Because of the current historically low interest rates, the step bonds allow us the potential opportunity to increase our yield over the life of the bonds as interest rates rise, and the economy continues to improve.

In addition to the bonds continuing to increase in yield, tax collection revenue has continued to increase steadily resulting in a record low delinquency rate of 1.73% at year-end. Over the last couple of years, this has allowed us to invest about \$20 million in additional funds, therefore, producing additional interest income.

	2014 <u>Expenditures</u>	2013 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$19,574,339	\$19,200,585	\$373,754
Judicial	9,091,802	8,729,136	362,666
Public Safety	26,164,668	25,686,349	478,319
Health	0	0	0
Human Services	1,878,332	1,209,290	669,042
Community and Economic Development	273,976	169,000	104,976
Total	<u>\$56,983,117</u>	<u>\$54,994,360</u>	<u>\$1,988,757</u>

In 2014, the General Fund's overall expenditures increased by \$2.0 million or 3.6%. This increase was spread among all government types. The largest dollar increase was seen in the Human Services government type which was \$669,042 or 55.3% over the previous year. This was primarily driven by the purchase of a new outreach vehicle and payroll increases by Veteran's Administration. Community and Economic Development government type had the highest percentage increase over the previous year at 62.1% or \$104,976. This was primarily driven by payroll increases by Economic Development. Other contributing factors to the overall increase include: Legislative and Executive – grants to other departments to fund Commissioner projects and new equipment and software purchases by Data Processing, Judicial – Common Pleas tried capital cases in 2014 and purchased a new case management and recording system, and Public Safety - payroll increases by the Sheriff's Office.

Board of Developmental Disabilities Fund - The 2014 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$376,191 or 1.37% over 2013. Expenditures for BDD increased \$913,760 or 4.18%. The year end fund balance of \$45.7 million increased \$5.0 million over 2013.

Special Assessment Fund – In 2014 this fund received approximately \$1.3 million from special assessment levies, while expending \$1.5 million in debt service payments. The fund balance decreased by \$159,367 or 27.71% over 2013.

County Road Projects Fund – The revenues of this fund increased by approximately \$863,258 over 2013. During 2014 expenditures totaling \$10.8 million involved improvements to eleven capital road & bridge projects and four non-capital road projects. The fund balance decreased by \$2,138,911.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2014 his estimations ended with a positive variance of \$8.8 million, or 14.1%.

It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources.

During the course of fiscal year 2014 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$12,794. Actual expenditures were less than the final budgeted expenditures by \$4.9 million. The largest variance within the \$4.9 million consists of \$2.1 million in Public Safety and \$1.8 million in Legislative and Executive. The largest variance in both these government type expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$12.7 million better than initially projected in the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2014 the County had \$332,973,849 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total \$125,285,060 was related to Governmental-Type activities and \$207,688,789 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2014 with a net increase of \$9.7 million in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$25.4 million. The three largest components of this include: \$9.5 million in additions to construction in progress, \$7.8 million in completed County Construction projects, \$5.6 in completed infrastructure road & bridge projects, and \$2.1 million in machinery & equipment. Of the construction in progress additions \$6.0 million was related to the new Justice Drive Office Building, \$975,840 was related to Greentree Road project and the remainder of \$2.5 million involved improvements to County buildings, technology upgrades to various County systems, improvements to roads & bridges, and a parallel taxi-way.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2014

Unaudited

General Government had capital asset deletions of \$14.3 million. The greater part of deletions involved \$10.6 million that was removed from construction in progress as a result of projects being completed and \$2.9 million removed as the result of deletions to machinery & equipment. Of the construction in progress deletions \$7.8 million was moved out of construction and into County Buildings as the result of the New Justice Drive Office Building and Renovations to the old Administration building on Silver Street being completed. In addition \$2.8 million was moved out of construction and into County infrastructure as the result of Butler Warren Road and Roachester Osceola Bridge being completed. The result of General Governments additions, deletions and accumulated depreciation had a net increase of \$9.3 million at the end of 2014.

Business Type capital assets had additions of \$15.8 million comprised mainly of \$7.4 million in land improvements, \$6.5 million in construction in progress additions, and \$1.5 million in building & structure improvements. The land improvements involved \$6.7 million in new water lines and \$730,082 in new sewer lines which entered the County's assets by way of construction in progress or donation. Of the construction in progress additions \$5.8 million was the result of additions to the N. Water System Booster Station Upgrade. Business Type deletions of \$6.6 million primarily involved \$5.9 million being moved out of construction and into land improvements.

Additional information on the County's capital assets can be found in Note 10.

The following table summarizes the County's capital assets as of December 31, 2014 and December 31, 2013:

	Governmental Activities		Increase (Decrease)
	2014	2013	
Land	\$12,054,891	\$11,714,091	\$340,800
Construction in Progress	11,836,908	12,877,630	(1,040,722)
Total Non-Depreciable Capital Assets	23,891,799	24,591,721	(699,922)
Land Improvements	530,511	530,511	0
Buildings, Structures and Improvements	64,873,565	57,242,021	7,631,544
Furniture, Fixtures and Equipment	19,886,856	20,714,830	(827,974)
Infrastructure	85,078,440	80,114,389	4,964,051
Less: Accumulated Depreciation	(68,976,111)	(67,201,437)	(1,774,674)
Total Depreciable Capital Assets	101,393,261	91,400,314	9,992,947
Totals	\$125,285,060	\$115,992,035	\$9,293,025

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2014****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2014	2013	
Land	\$2,320,837	\$2,230,531	\$90,306
Construction in Progress	7,987,663	7,384,308	603,355
Total Non-Depreciable Capital Assets	10,308,500	9,614,839	693,661
Land Improvements	204,951,468	197,522,847	7,428,621
Buildings, Structures and Improvements	106,142,388	105,240,853	901,535
Furniture, Fixtures and Equipment	5,157,627	5,010,162	147,465
Less: Accumulated Depreciation	(118,871,194)	(110,138,841)	(8,732,353)
Total Depreciable Capital Assets	197,380,289	197,635,021	(254,732)
Totals	\$207,688,789	\$207,249,860	\$438,929

Debt

At December 31, 2014, the County had general obligation debt outstanding of \$19.5 million in bonds. Of this amount, \$11.1 million comprises debt backed by the full faith and credit of the County and \$8.4 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds, \$2.5 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$222,524 in OPWC loans. The Water enterprise fund had \$3.9 million in OWDA Loans. The Sewer enterprise fund had \$10.6 million in OWDA Loans outstanding at December 31, 2014.

Governmental Activities long-term liabilities decreased by \$3,196,340 or 9.69% during the 2014 fiscal year, and the County's Business-Type Activities long-term liabilities decreased by \$674,756 or 4.2%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

In addition to the bonded debt, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2014

Unaudited

The following table summarizes the County's long-term debt outstanding as of December 31, 2014 and December 31, 2013:

	2014	2013
Governmental Activities:		
General Obligation Bonds	\$11,056,090	\$12,723,008
Special Assessment Bonds	8,405,097	9,431,095
Tax Increment Revenue Bonds	2,155,000	2,205,000
Loans	2,731,024	3,493,185
Capital Leases	0	0
Compensated Absences	5,435,721	5,126,985
Total Governmental Activities	<u>29,782,932</u>	<u>32,979,273</u>
Business-Type Activities:		
Loans	14,557,956	15,248,765
Compensated Absences	983,550	967,497
Total Business-Type Activities	<u>15,541,506</u>	<u>16,216,262</u>
Totals	<u>\$45,324,438</u>	<u>\$49,195,535</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2015, total General Fund revenues are anticipated at \$66.3 million, which is 8.0% less than what was actually received on a cash basis in fiscal year 2014. The General Fund's original budget for appropriations of anticipated expenses for 2015 was \$68.7 million as compared to \$71.9 million in cash expenditures at the end of 2014. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in the City of Springboro. Warren County's business base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

In 2014, Warren County welcomed 45 new projects (both new to the region and expansion) which created 2,138 new jobs and retained 2,137 existing jobs. Warren County has also seen 2 million new square feet of commercial and industrial space added, which resulted in \$258 million worth of capital investments through new construction and equipment purchases.

In 2014, Warren County also saw the introduction of new companies and the expansion of current employers. London Computer Systems (LCS), a software and IT services company, announced the location of their corporate headquarters building in Warren County. This project adding about \$10 million in new investment and 250 new employees. Additional new projects such as UGN and Atricure announced their relocation to Warren County adding 300 new employment opportunities with a total investment around \$33.1 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Likewise, the Warren County Office of Economic Development continues to work with Ohio Means Jobs Warren County, Sinclair Community College, the Warren County Career Center, and REDI Cincinnati (Regional Economic Development Initiative) to conduct educational opportunities for area businesses and learning institutions. In 2014, the Warren County Office of Economic Development facilitated a transition that allowed the entire County to sit under REDI Cincinnati for JobsOhio services. This unification within the community is critical as the Warren County Office of Economic Development continues to conduct retention visits with area businesses. Working together with partners, the Warren County Office of Economic Development is able to address the needs of growing businesses such as workforce development. In 2014, the Warren County Office of Economic Development continued 2013 efforts to address workforce issues through the WIIN (Workforce Investment and Innovation Network). WIIN, in cooperation with private business, launched a customized curriculum through Sinclair Community College and the Warren County Career Center for the advanced manufacturing sector. This training remains operational and servicing business needs. Toward the end of 2014 and into 2015, WIIN is developing a pre-employment screening and hiring system for employers seeking entry level applicants.

The Warren County Port Authority (Port) had an active project load in 2014. The Warren County Small Business Development Center has grown and can provide numerous success stories since its inception in early 2013. The Port's work with the Warren County Chamber Alliance assisted in the formation of a project prioritization process. This allows projects of importance to gain County-wide support. The Chamber Alliance was also able to host a nationally renowned economist for a large event of nearly 360 people. The economist, Mr. Brian Beaulieu, provided an economic outlook for Warren County. The Port's agreements to assist development outside of Warren County progressed further in 2014 with the Henny Penny project in Preble County. Through the agreed fee-splitting structure, the Port was able to assist in the 80,000 square foot, nearly \$9 million expansion. Inside of Warren County, the Port assisted with renovations of the Countryside YMCA in Lebanon and several other companies.

Warren County continues to be credited as one of the highest "new job" growth counties in the state. Warren County's unemployment rate continued to fall from its lowest point of 5.9% in 2013 to 4.0% in 2014.

While we can't control the national economy, there is much we can do to spark a local recovery. The Board of County Commissioners is intent to remain focused on economic development and coordinating these efforts with the various cities and townships to create more visibility and productivity in new job creation. As Warren County continues to weather the economic storm that has hit this nation and state, we will work hard to maintain services and planned projects as well as cut costs wherever possible. We will continue to place emphasis on Economic and Workforce Development through the coordinated efforts of each department.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances, and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Matt Nolan, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

WARREN COUNTY, OHIO

**Statement of Net Position
December 31, 2014**

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 119,616,822	\$ 24,255,739	\$ 143,872,561	\$ 345,276	\$ 9,752,030
Cash and Cash Equivalents with Fiscal Agent	9,515,963	0	9,515,963	0	0
Receivables:					
Taxes	51,938,495	0	51,938,495	0	0
Accounts	2,790,426	3,735,699	6,526,125	93,353	0
Intergovernmental	12,012,476	7,029	12,019,505	0	9,180
Interest	155,101	0	155,101	0	0
Special Assessments	10,363,927	232,051	10,595,978	0	0
Loans	1,363,669	0	1,363,669	0	0
Internal Balances	291,564	(291,564)	0	0	0
Inventory of Supplies at Cost	1,206,675	846,231	2,052,906	0	0
Prepaid Items	1,754,742	2,898	1,757,640	2,238	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	5,000	59,911	64,911	0	0
Prepaid Water Contract	0	1,946,155	1,946,155	0	0
Non-Depreciable Capital Assets	23,891,799	10,308,500	34,200,299	0	0
Depreciable Capital Assets, Net	101,393,261	197,380,289	298,773,550	18,415	0
Total Assets	336,299,920	238,482,938	574,782,858	459,282	9,761,210
Liabilities:					
Accounts Payable	3,736,570	814,392	4,550,962	1,276	7,510
Accrued Wages and Benefits Payable	2,468,928	293,123	2,762,051	16,526	0
Intergovernmental Payable	786,777	306,592	1,093,369	0	0
Contracts Payable	0	0	0	0	141,953
Claims Payable	849,850	0	849,850	0	0
Unearned Revenue	0	0	0	0	73,595
Matured Bonds and Interest Payable	5,000	0	5,000	0	0
Accrued Interest Payable	73,068	0	73,068	0	0
General Obligation Notes Payable	2,800,000	0	2,800,000	0	0
Long Term Liabilities:					
Due Within One Year	3,900,530	745,930	4,646,460	0	0
Due in More Than One Year	25,882,402	14,795,576	40,677,978	0	0
Total Liabilities	40,503,125	16,955,613	57,458,738	17,802	223,058
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	47,203,310	0	47,203,310	0	0

WARREN COUNTY, OHIO

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Position:					
Net Investment in Capital Assets	101,160,373	193,130,833	294,291,206	18,415	0
Restricted For:					
Capital Projects	7,239,713	0	7,239,713	0	8,978,990
Debt Service	19,716,836	0	19,716,836	0	0
General Government - Legislative and Executive	4,022,658	0	4,022,658	0	0
General Government - Judicial	3,405,062	0	3,405,062	0	0
Public Safety	4,986,866	0	4,986,866	0	0
Public Works	12,688,003	0	12,688,003	0	0
Health	1,713,361	0	1,713,361	0	0
Human Services	58,261,444	0	58,261,444	0	0
Community and Economic Development	2,810,224	0	2,810,224	0	0
Unrestricted	32,588,945	28,396,492	60,985,437	423,065	559,162
Total Net Position	\$ 248,593,485	\$ 221,527,325	\$ 470,120,810	\$ 441,480	\$ 9,538,152

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2014**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 25,697,153	\$ 8,356,380	\$ 1,395,441	\$ 0
Judicial	10,245,183	3,951,971	28,318	0
Public Safety	32,523,550	3,506,114	3,484,378	30,573
Public Works	16,941,023	290,728	6,397	6,408,603
Health	803,660	642,561	22,500	0
Human Services	44,781,022	1,455,148	16,337,996	34,387
Community and Economic Development	839,410	11,016	190,999	621,574
Interest and Fiscal Charges	984,976	0	0	0
Total Governmental Activities	132,815,977	18,213,918	21,466,029	7,095,137
Business-Type Activities:				
Water	13,199,905	10,005,920	0	4,912,569
Sewer	11,353,148	8,764,591	0	2,517,849
Sheriff	3,939,563	3,853,398	0	0
Communications Rotary	95,203	96,224	0	0
Storm Water	305,221	250,504	0	0
Total Business-Type Activities	28,893,040	22,970,637	0	7,430,418
Total Primary Government	\$ 161,709,017	\$ 41,184,555	\$ 21,466,029	\$ 14,525,555
Component Unit:				
Production Services Unlimited, Inc.	\$ 585,400	\$ 658,299	\$ 0	\$ 0
Transportation Improvement District	2,271,620	40,721	0	4,705,092
Total Component Units	\$ 2,857,020	\$ 699,020	\$ 0	\$ 4,705,092

General Revenues:

Property Taxes
Sales Taxes
Other Local Taxes
Motor Vehicle and Gasoline Taxes
Shared Revenues, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues
Change in Net Position
Net Position Beginning of Year
Net Position End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (15,945,332)	\$ 0	\$ (15,945,332)		
(6,264,894)	0	(6,264,894)		
(25,502,485)	0	(25,502,485)		
(10,235,295)	0	(10,235,295)		
(138,599)	0	(138,599)		
(26,953,491)	0	(26,953,491)		
(15,821)	0	(15,821)		
(984,976)	0	(984,976)		
<u>(86,040,893)</u>	<u>0</u>	<u>(86,040,893)</u>		
0	1,718,584	1,718,584		
0	(70,708)	(70,708)		
0	(86,165)	(86,165)		
0	1,021	1,021		
0	(54,717)	(54,717)		
<u>0</u>	<u>1,508,015</u>	<u>1,508,015</u>		
<u>(86,040,893)</u>	<u>1,508,015</u>	<u>(84,532,878)</u>		
			\$ 72,899	\$ 0
			<u>0</u>	<u>2,474,193</u>
			<u>72,899</u>	<u>2,474,193</u>
44,333,710	0	44,333,710	0	0
35,006,529	0	35,006,529	0	0
260	0	260	0	0
8,480,386	0	8,480,386	0	0
10,466,524	0	10,466,524	0	0
2,058,230	0	2,058,230	0	3,183
<u>11,866</u>	<u>0</u>	<u>11,866</u>	<u>0</u>	<u>0</u>
<u>100,357,505</u>	<u>0</u>	<u>100,357,505</u>	<u>0</u>	<u>3,183</u>
14,316,612	1,508,015	15,824,627	72,899	2,477,376
<u>234,276,873</u>	<u>220,019,310</u>	<u>454,296,183</u>	<u>368,581</u>	<u>7,060,776</u>
<u>\$ 248,593,485</u>	<u>\$ 221,527,325</u>	<u>\$ 470,120,810</u>	<u>\$ 441,480</u>	<u>\$ 9,538,152</u>

WARREN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2014**

	General	Board of Developmental Disabilities	Special Assessment	County Road Projects
Assets:				
Cash and Cash Equivalents	\$ 26,307,713	\$ 36,565,530	\$ 443,089	\$ 1,909,733
Cash and Cash Equivalents with Fiscal Agent	0	9,515,963	0	0
Receivables:				
Taxes	19,992,479	20,128,991	0	4,673,620
Accounts	2,312,879	14,411	0	275,444
Intergovernmental	2,462,291	1,016,645	0	167,515
Interest	155,101	0	0	0
Special Assessments	0	0	10,363,927	0
Loans	0	0	0	0
Due from Other Funds	20,962	2,588	0	80,620
Interfund Loans Receivable	279,328	0	0	0
Inventory of Supplies, at Cost	18,993	0	0	0
Prepaid Items	99,596	16,111	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	5,000	0
Total Assets	\$ 51,649,342	\$ 67,260,239	\$ 10,812,016	\$ 7,106,932
Liabilities:				
Accounts Payable	\$ 1,038,645	\$ 213,753	\$ 0	\$ 189,337
Accrued Wages and Benefits Payable	1,524,258	366,290	0	0
Intergovernmental Payable	537,968	77,423	0	0
Claims Payable	0	12,279	0	0
Matured Bonds and Interest Payable	0	0	5,000	0
Due to Other Funds	246,377	122,360	0	0
Interfund Loans Payable	0	0	0	1,884,614
Compensated Absences Payable	72,367	0	0	0
Accrued Interest Payable	0	0	0	7,803
General Obligation Notes Payable	0	0	0	2,800,000
Total Liabilities	3,419,615	792,105	5,000	4,881,754
Deferred Inflows of Resources:				
Unavailable Amounts	3,297,226	304,620	10,391,181	14,700
Property Tax Levy for Next Fiscal Year	14,656,770	20,511,484	0	4,754,912
Total Deferred Inflows of Resources	17,953,996	20,816,104	10,391,181	4,769,612
Fund Balances:				
Nonspendable	118,589	16,111	0	0
Restricted	0	45,635,919	415,835	0
Committed	0	0	0	0
Assigned	2,300,426	0	0	0
Unassigned	27,856,716	0	0	(2,544,434)
Total Fund Balances	30,275,731	45,652,030	415,835	(2,544,434)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 51,649,342	\$ 67,260,239	\$ 10,812,016	\$ 7,106,932

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Other Governmental Funds	Total Governmental Funds
\$ 47,372,340	\$ 112,598,405
0	9,515,963
7,143,405	51,938,495
140,704	2,743,438
8,330,709	11,977,160
0	155,101
0	10,363,927
1,363,669	1,363,669
44,454	148,624
1,884,614	2,163,942
1,148,302	1,167,295
1,504,777	1,620,484
0	5,000
<u>\$ 68,932,974</u>	<u>\$ 205,761,503</u>
\$ 2,191,834	\$ 3,633,569
573,628	2,464,176
132,370	747,761
0	12,279
0	5,000
154,121	522,858
279,328	2,163,942
20,114	92,481
0	7,803
0	2,800,000
<u>3,351,395</u>	<u>12,449,869</u>
5,875,296	19,883,023
<u>7,280,144</u>	<u>47,203,310</u>
<u>13,155,440</u>	<u>67,086,333</u>
2,653,079	2,787,779
41,636,083	87,687,837
8,335,590	8,335,590
0	2,300,426
(198,613)	25,113,669
<u>52,426,139</u>	<u>126,225,301</u>
<u>\$ 68,932,974</u>	<u>\$ 205,761,503</u>

WARREN COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2014***

Total Governmental Fund Balances	\$126,225,301
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	125,285,060
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	19,883,023
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(29,776,611)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities.	<u>6,976,712</u>
<i>Net Position of Governmental Funds</i>	<u><u>\$248,593,485</u></u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014**

	General	Board of Developmental Disabilities	Special Assessment	County Road Projects
Revenues:				
Taxes	\$ 51,542,530	\$ 17,836,171	\$ 0	\$ 3,599,263
Intergovernmental Revenues	6,413,219	9,471,028	0	1,489,085
Charges for Services	8,426,327	371,106	0	0
Licenses and Permits	11,866	0	0	0
Investment Earnings	2,066,459	12,463	0	0
Special Assessments	0	0	1,321,980	0
Fines and Forfeitures	285,813	0	0	52,003
All Other Revenue	2,550,876	78,233	0	110,807
Total Revenue	<u>71,297,090</u>	<u>27,769,001</u>	<u>1,321,980</u>	<u>5,251,158</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,574,339	0	0	0
Judicial	9,091,802	0	0	0
Public Safety	26,164,668	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,878,332	22,754,261	0	0
Community and Economic Development	273,976	0	0	0
Capital Outlay	0	0	0	10,762,469
Debt Service:				
Principal Retirement	0	0	1,025,998	0
Interest and Fiscal Charges	0	0	455,349	993
Total Expenditures	<u>56,983,117</u>	<u>22,754,261</u>	<u>1,481,347</u>	<u>10,763,462</u>
Excess (Deficiency) of Revenues Over Expenditures	14,313,973	5,014,740	(159,367)	(5,512,304)
Other Financing Sources (Uses):				
Transfers In	0	0	0	3,373,393
Transfers Out	(12,514,325)	0	0	0
Total Other Financing Sources (Uses)	<u>(12,514,325)</u>	<u>0</u>	<u>0</u>	<u>3,373,393</u>
Net Change in Fund Balances	1,799,648	5,014,740	(159,367)	(2,138,911)
Fund Balances at Beginning of Year	28,476,939	40,637,290	575,202	(405,523)
Increase (Decrease) in Inventory Reserve	(856)	0	0	0
Fund Balances End of Year	<u>\$ 30,275,731</u>	<u>\$ 45,652,030</u>	<u>\$ 415,835</u>	<u>\$ (2,544,434)</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 8,201,771	\$ 81,179,735
22,998,468	40,371,800
5,088,941	13,886,374
15	11,881
0	2,078,922
0	1,321,980
1,127,080	1,464,896
385,046	3,124,962
<u>37,801,321</u>	<u>143,440,550</u>
5,261,991	24,836,330
992,663	10,084,465
5,285,754	31,450,422
6,781,163	6,781,163
790,993	790,993
20,151,582	44,784,175
555,897	829,873
8,237,826	19,000,295
2,447,161	3,473,159
568,795	1,025,137
<u>51,073,825</u>	<u>143,056,012</u>
(13,272,504)	384,538
11,727,041	15,100,434
<u>(3,386,109)</u>	<u>(15,900,434)</u>
<u>8,340,932</u>	<u>(800,000)</u>
(4,931,572)	(415,462)
56,942,853	126,226,761
414,858	414,002
<u>\$ 52,426,139</u>	<u>\$ 126,225,301</u>

WARREN COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For the Year Ended December 31, 2014***

Net Change in Fund Balances - Total Governmental Funds	(\$415,462)
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	9,947,567
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received.	(570,887)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	578,726
The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	3,505,077
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	8,243
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	102,571
The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities.	<u>1,160,777</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$14,316,612</u></u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 46,010,000	\$ 46,010,000	\$ 51,181,380	\$ 5,171,380
Intergovernmental Revenues	5,263,301	5,263,301	6,469,817	1,206,516
Charges for Services	8,018,205	8,018,205	8,626,411	608,206
Licenses and Permits	0	0	11,852	11,852
Investment Earnings	752,125	752,125	1,212,499	460,374
Fines and Forfeitures	265,000	265,000	286,750	21,750
All Other Revenues	1,699,179	1,699,179	2,981,674	1,282,495
Total Revenues	<u>62,007,810</u>	<u>62,007,810</u>	<u>70,770,383</u>	<u>8,762,573</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,223,117	23,118,368	21,284,116	1,834,252
Judicial	9,681,584	9,887,695	9,184,934	702,761
Public Safety	29,522,384	29,447,434	27,395,629	2,051,805
Human Services	2,241,315	2,202,109	1,948,930	253,179
Community and Economic Development	302,883	302,883	271,456	31,427
Total Expenditures	<u>64,971,283</u>	<u>64,958,489</u>	<u>60,085,065</u>	<u>4,873,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,963,473)	(2,950,679)	10,685,318	13,635,997
Other Financing Sources (Uses):				
Transfers In	0	0	1,320,000	1,320,000
Transfers Out	(6,570,293)	(15,348,724)	(15,134,326)	214,398
Advances In	399,773	399,773	559,773	160,000
Advances Out	0	0	(2,639,328)	(2,639,328)
Total Other Financing Sources (Uses):	<u>(6,170,520)</u>	<u>(14,948,951)</u>	<u>(15,893,881)</u>	<u>(944,930)</u>
Net Change in Fund Balance	(9,133,993)	(17,899,630)	(5,208,563)	12,691,067
Fund Balance at Beginning of Year	22,881,916	22,881,916	22,881,916	0
Prior Year Encumbrances	3,454,217	3,454,217	3,454,217	0
Fund Balance at End of Year	<u>\$ 17,202,140</u>	<u>\$ 8,436,503</u>	<u>\$ 21,127,570</u>	<u>\$ 12,691,067</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,745,000	\$ 17,745,000	\$ 17,836,230	\$ 91,230
Intergovernmental Revenues	6,355,400	6,355,400	9,592,656	3,237,256
Charges for Services	470,069	476,391	424,597	(51,794)
All Other Revenues	348,500	322,527	428,997	106,470
Total Revenues	<u>24,918,969</u>	<u>24,899,318</u>	<u>28,282,480</u>	<u>3,383,162</u>
Expenditures:				
Current:				
Human Services	30,370,078	29,931,990	26,280,974	3,651,016
Total Expenditures	<u>30,370,078</u>	<u>29,931,990</u>	<u>26,280,974</u>	<u>3,651,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,451,109)	(5,032,672)	2,001,506	7,034,178
Other Financing Sources (Uses):				
Transfers In	110,000	140,000	140,000	0
Transfers Out	(110,000)	(140,000)	(140,000)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,451,109)	(5,032,672)	2,001,506	7,034,178
Fund Balance at Beginning of Year	30,506,720	30,506,720	30,506,720	0
Prior Year Encumbrances	1,320,447	1,320,447	1,320,447	0
Fund Balance at End of Year	<u>\$ 26,376,058</u>	<u>\$ 26,794,495</u>	<u>\$ 33,828,673</u>	<u>\$ 7,034,178</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2014**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 9,277,490	\$ 14,076,253	\$ 456,156	\$ 378,947
Receivables:				
Accounts	1,957,938	1,777,761	0	0
Intergovernmental	294	3,925	0	0
Special Assessments	0	0	232,051	0
Due from Other Funds	7,947	2,673	0	0
Inventory of Supplies at Cost	724,334	121,897	0	0
Prepaid Items	1,038	1,860	0	0
Total Current Assets	11,969,041	15,984,369	688,207	378,947
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	59,911	0	0	0
Prepaid Water Contract	1,946,155	0	0	0
Non-Depreciable Capital Assets	9,414,972	893,528	0	0
Depreciable Capital Assets, Net	98,237,046	99,138,284	4,959	0
Total Noncurrent Assets	109,658,084	100,031,812	4,959	0
Total Assets	121,627,125	116,016,181	693,166	378,947
Liabilities:				
Current Liabilities:				
Accounts Payable	673,090	116,055	20,701	0
Accrued Wages and Benefits Payable	87,931	65,505	2,757	136,930
Intergovernmental Payable	49,691	230,338	426	26,137
Claims Payable	0	0	0	0
Due to Other Funds	113,115	26,791	265	14,918
Compensated Absences Payable - Current	14,415	10,783	0	10,774
Ohio Water Development				
Authority Loans Payable - Current	227,093	482,865	0	0
Total Current Liabilities	1,165,335	932,337	24,149	188,759

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 66,893	\$ 24,255,739	\$ 7,018,417
0	3,735,699	46,988
2,810	7,029	35,316
0	232,051	0
7,606	18,226	511,527
0	846,231	39,380
0	2,898	134,258
<u>77,309</u>	<u>29,097,873</u>	<u>7,785,886</u>
0	59,911	0
0	1,946,155	0
0	10,308,500	0
0	197,380,289	14,646
<u>0</u>	<u>209,694,855</u>	<u>14,646</u>
<u>77,309</u>	<u>238,792,728</u>	<u>7,800,532</u>
4,546	814,392	62,601
0	293,123	4,752
0	306,592	39,016
0	0	837,571
0	155,089	430
0	35,972	0
0	709,958	0
<u>4,546</u>	<u>2,315,126</u>	<u>944,370</u>

(Continued)

WARREN COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2014***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	257,961	225,029	2,426	462,162
Ohio Water Development Authority Loans Payable	3,702,962	10,145,036	0	0
<i>Total Noncurrent Liabilities</i>	<u>3,960,923</u>	<u>10,370,065</u>	<u>2,426</u>	<u>462,162</u>
Total Liabilities	<u>5,126,258</u>	<u>11,302,402</u>	<u>26,575</u>	<u>650,921</u>
Net Position:				
Net Investment in Capital Assets	103,721,963	89,403,911	4,959	0
Unrestricted	12,778,904	15,309,868	661,632	(271,974)
Total Net Position	<u>\$ 116,500,867</u>	<u>\$ 104,713,779</u>	<u>\$ 666,591</u>	<u>\$ (271,974)</u>

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Net Position of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
0	947,578	19,505
0	13,847,998	0
0	14,795,576	19,505
<u>4,546</u>	<u>17,110,702</u>	<u>963,875</u>
0	193,130,833	14,646
72,763	28,551,193	6,822,011
<u>\$ 72,763</u>	<u>221,682,026</u>	<u>\$ 6,836,657</u>
	<u>(154,701)</u>	
	<u>\$ 221,527,325</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Operating Revenues:				
Charges for Services	\$ 9,767,014	\$ 8,674,281	\$ 0	\$ 3,853,398
Tap in Fees	197,280	0	0	0
Other Operating Revenue	41,626	90,310	250,504	0
Total Operating Revenues	<u>10,005,920</u>	<u>8,764,591</u>	<u>250,504</u>	<u>3,853,398</u>
Operating Expenses:				
Personal Services	2,615,689	1,937,035	86,523	3,665,503
Contractual Services	441,550	338,789	213,988	0
Materials and Supplies	878,260	1,023,399	1,740	0
Utilities	4,248,621	3,093,853	0	0
Depreciation	4,594,497	4,575,297	2,479	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	81,834	38,580	770	292,372
Total Operating Expenses	<u>12,860,451</u>	<u>11,006,953</u>	<u>305,500</u>	<u>3,957,875</u>
Operating Income (Loss)	(2,854,531)	(2,242,362)	(54,996)	(104,477)
Nonoperating Revenue (Expenses):				
Interest and Fiscal Charges	(81,946)	(341,476)	0	0
Loss on Disposal of Capital Assets	(268,994)	0	0	0
Total Nonoperating Revenues (Expenses)	<u>(350,940)</u>	<u>(341,476)</u>	<u>0</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(3,205,471)	(2,583,838)	(54,996)	(104,477)
Capital Contributions - Tap in Fees	2,438,414	1,859,229	0	0
Capital Contributions	2,474,155	658,620	0	0
Transfers In	0	0	0	0
Change in Net Position	1,707,098	(65,989)	(54,996)	(104,477)
Net Position Beginning of Year	<u>114,793,769</u>	<u>104,779,768</u>	<u>721,587</u>	<u>(167,497)</u>
Net Position End of Year	<u>\$ 116,500,867</u>	<u>\$ 104,713,779</u>	<u>\$ 666,591</u>	<u>\$ (271,974)</u>

Change in Net Position - Total Enterprise Funds

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Change in Net Position - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 96,224	\$ 22,390,917	\$ 11,741,963
0	197,280	0
0	382,440	180,510
<u>96,224</u>	<u>22,970,637</u>	<u>11,922,473</u>
0	8,304,750	516,373
1,965	996,292	1,475,270
93,238	1,996,637	1,396,753
0	7,342,474	0
0	9,172,273	2,173
0	0	7,560,020
0	413,556	585,749
<u>95,203</u>	<u>28,225,982</u>	<u>11,536,338</u>
1,021	(5,255,345)	386,135
0	(423,422)	0
<u>0</u>	<u>(268,994)</u>	<u>0</u>
<u>0</u>	<u>(692,416)</u>	<u>0</u>
1,021	(5,947,761)	386,135
0	4,297,643	0
0	3,132,775	0
<u>0</u>	<u>0</u>	<u>800,000</u>
1,021	1,482,657	1,186,135
<u>71,742</u>	<u>220,199,369</u>	<u>5,650,522</u>
<u>\$ 72,763</u>	<u>221,682,026</u>	<u>\$ 6,836,657</u>
	1,482,657	
	<u>25,358</u>	
	<u>\$ 1,508,015</u>	

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$9,902,491	\$8,572,894	\$425,454	\$3,853,398
Cash Payments for Goods and Services	(5,321,996)	(4,483,453)	(375,179)	(395,302)
Cash Payments to Employees	(2,567,696)	(1,921,195)	(113,199)	(3,622,502)
Net Cash Provided (Used) by Operating Activities	2,012,799	2,168,246	(62,924)	(164,406)
<u>Cash Flows from Noncapital Financing Activities:</u>				
Transfers In	0	0	0	0
Net Cash Provided by Noncapital Financing Activities	0	0	0	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Cash Received from Tap-in Fees in Excess of Cost	2,438,414	1,859,229	0	0
Acquisition and Construction of Assets	(7,089,204)	(429,598)	0	0
Sale of Capital Assets	9,586	0	0	0
Principal Paid on Ohio Water Development Authority Loan	(222,618)	(468,191)	0	0
Interest Paid on All Debt	(81,946)	(341,476)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(4,945,768)	619,964	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(2,932,969)	2,788,210	(62,924)	(164,406)
Cash and Cash Equivalents at Beginning of Year	12,270,370	11,288,043	519,080	543,353
Cash and Cash Equivalents at End of Year	\$9,337,401	\$14,076,253	\$456,156	\$378,947
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$9,277,490	\$14,076,253	\$456,156	\$378,947
Restricted Cash with Fiscal Agent	59,911	0	0	0
Cash and Cash Equivalents at End of Year	\$9,337,401	\$14,076,253	\$456,156	\$378,947

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
\$88,524	\$22,842,761	\$11,504,249
(92,997)	(10,668,927)	(10,889,547)
0	(8,224,592)	(514,215)
(4,473)	3,949,242	100,487
0	0	800,000
0	0	800,000
0	4,297,643	0
0	(7,518,802)	0
0	9,586	0
0	(690,809)	0
0	(423,422)	0
0	(4,325,804)	0
(4,473)	(376,562)	900,487
71,366	24,692,212	6,117,930
\$66,893	\$24,315,650	\$7,018,417
\$66,893	\$24,255,739	\$7,018,417
0	59,911	0
\$66,893	\$24,315,650	\$7,018,417

(Continued)

WARREN COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	(\$2,854,531)	(\$2,242,362)	(\$54,996)	(\$104,477)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	4,594,497	4,575,297	2,479	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(116,123)	(190,483)	0	0
(Increase) Decrease in Due from Other Funds	12,988	(316)	0	0
(Increase) in Intergovernmental Receivable	(294)	(898)	0	0
(Increase) in Special Assessment Receivable	0	0	(4,432)	0
(Increase) Decrease in Prepaid Items	(209)	(399)	0	0
(Increase) Decrease in Inventory	(131,109)	(22,427)	0	0
Decrease in Prepaid Water Contract	176,923	0	0	0
Increase (Decrease) in Accounts Payable	188,656	(3,300)	20,701	0
Increase (Decrease) in Accrued Wages and Benefits	3,530	4,587	(3,696)	12,681
Increase in Due to Other Funds	95,225	7,489	265	14,918
Increase (Decrease) in Intergovernmental Payables	20,380	38,098	(568)	(100,432)
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences	22,866	2,960	(22,677)	12,904
Total Adjustments	4,867,330	4,410,608	(7,928)	(59,929)
Net Cash Provided (Used) by Operating Activities	\$2,012,799	\$2,168,246	(\$62,924)	(\$164,406)

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2014 the Water and Sewer Funds had outstanding liabilities of \$284,022 and \$9,237, respectively, for the purchase of certain capital assets. The Water Fund received \$2,474,155 and the Sewer Fund received \$658,620 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications</u>	<u>Total</u>	<u>Governmental</u>
<u>Rotary</u>	<u>Enterprise</u>	<u>Activities -</u>
		<u>Internal Service</u>
		<u>Funds</u>
\$1,021	(\$5,255,345)	\$386,135
0	9,172,273	2,173
0	(306,606)	(20,014)
(5,790)	6,882	(401,500)
(1,910)	(3,102)	(27,439)
0	(4,432)	0
0	(608)	1,914
0	(153,536)	6,180
0	176,923	0
2,206	208,263	(55,602)
0	17,102	488
0	117,897	430
0	(42,522)	35,754
0	0	170,225
0	16,053	1,743
<u>(5,494)</u>	<u>9,204,587</u>	<u>(285,648)</u>
<u>(\$4,473)</u>	<u>\$3,949,242</u>	<u>\$100,487</u>

WARREN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2014**

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 384,266	\$ 27,076,118
Cash in Segregated Accounts	0	3,011,678
Receivables:		
Taxes	0	299,821,817
Intergovernmental	56,733	0
Total Assets	<u>440,999</u>	<u>329,909,613</u>
Liabilities:		
Intergovernmental Payable	0	318,951,938
Unapportioned Monies	0	7,165,794
Payroll Withholding	0	8,331
Deposits Held Due to Others	0	3,783,550
Total Liabilities	<u>0</u>	<u>\$ 329,909,613</u>
Net Position:		
Unrestricted	440,999	
Total Net Position	<u>\$ 440,999</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2014***

	Private Purpose Trust
Additions:	
Contributions	\$ 87,738
Increase in Net Assets Resulting from Operations	<u>87,738</u>
Deductions:	
Reimbursements	<u>61,615</u>
Change in Net Position	26,123
Net Position at Beginning of Year	<u>414,876</u>
Net Position End of Year	<u>\$ 440,999</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of the Board of Developmental Disabilities. Warren County has an annual master operating agreement with PSU to subsidize a portion of the operations. PSU contracts with various companies and individuals, including the County, to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for PSU may be obtained by writing to: Production Services Unlimited, Inc., 575 Columbus Avenue, Lebanon, Ohio 45036.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary - Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

- *Metropolitan Housing Authority* - The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five member board.
- *Park District* - The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine-member board.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture and research.

Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 20 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 21 "Jointly Governed Organization."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

General Fund – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

Special Assessment Fund – This fund is used to account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

County Road Projects Fund – This fund is used to account for all revenue sources including Federal and State grants used to finance road and bridge infrastructure projects.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

Water Fund – This fund is used to account for the operation of the County's water service.

Sewer Fund – This fund is used to account for the operation of the County's sanitary sewer service.

Storm Water Fund – This fund is used to account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Sheriff Fund – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, South Lebanon and Caesar Creek Litter Control.

Communications Rotary Fund – This fund is used to account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

Internal Service Funds – The five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance, Property and Casualty Insurance and Gasoline. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers' Compensation Self Insurance fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government. The Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 188 and 189.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Internal Service fund activity is eliminated to avoid “doubling up” revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be 60 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2014 but which are not intended to finance 2014 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major special revenue funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

1. Tax Budget

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2014.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2014, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

5. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

6. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the general fund and for the major special revenue fund are shown below:

	<u>Net Change in Fund Balances</u>	
	<u>General Fund</u>	<u>Board of Developmental Disabilities Fund</u>
GAAP Basis (as reported)	\$1,799,648	\$5,014,740
Increase (Decrease):		
Accrued Revenues at December 31, 2014 received during 2015	(9,340,005)	(10,246,000)
Accrued Revenues at December 31, 2013 received during 2014	6,967,903	9,474,346
Accrued Expenditures at December 31, 2014 paid during 2015	3,419,615	792,105
Accrued Expenditures at December 31, 2013 paid during 2014	(3,919,943)	(680,788)
Change in Fair Value, 2014	459,085	0
Change in Fair Value, 2013	(1,330,549)	0
2014 Prepays for 2015	(99,596)	(16,111)
2013 Prepays for 2014	3,773	16,565
Interfund Loans Receivable, 2014	(279,328)	0
Interfund Loans Receivable, 2013	399,773	0
Outstanding Encumbrances	<u>(3,288,939)</u>	<u>(2,353,351)</u>
Budget Basis	<u>(\$5,208,563)</u>	<u>\$2,001,506</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and treasury securities. State Treasury Asset Reserve (STAR) Plus, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less. STAR Plus is a cash management program that provides Ohio political subdivisions an account that has no exposure to credit or market risk. All STAR Plus deposits have full FDIC insurance and are backed by the full faith and credit of the U.S. Government.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 5 "Cash, Cash Equivalents and Investments."

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$9,515,963 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the balance sheet.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 5 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in State Treasury Asset Reserve of Ohio (STAR Ohio) during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2014. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory of Supplies

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

I. Prepaid Water Contract

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beginning in 2000 until December 31, 2025. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

- Real or personal property, tangible in nature, possesses physical substance, including equipment, vehicles, land and land improvements actual or estimated cost ten thousand dollars or greater
- Buildings, structures, building improvements or infrastructure actual or estimated cost one hundred thousand dollars or greater
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or greater
- Expected useful life five years or longer

1. Property, Plant and Equipment - Governmental Activities

Governmental Activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Application development expenses for internally developed software have been capitalized. Implementation/operation activities are expensed.

Capital assets include land (including permanent easements), construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment (including computer software), and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.

2. Property, Plant and Equipment – Business Type Activities

Proprietary funds capital assets are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines, whereas Governmental Activities infrastructure consists of roads and bridges. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	5 - 50
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 - 100

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2014.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities, that once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations

Long-Term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Real Estate Assessment Fund Children's Services Board Fund Courts Special Projects Fund Water Fund Sewer Fund Storm Water Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

O. Bond Premiums/Discounts

Bond discounts when applicable for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable and bond premiums are recorded as an increase to the face amount of bonds payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year-end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

Q. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent escrow funds for retainage that will be released to contractors once projects are finalized.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Pensions

The provision for pension costs are recorded when the related payroll is accrued and the obligation is incurred.

T. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

U. Special Assessments

The County reports Special Assessment bonds in the governmental activities on the entity wide statement of net position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

V. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by United Health Care, Optum RX, Dental Care Plus, VSP and Careworks Consulting, Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

W. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions,” the County’s fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Z. Deferred Inflows of Resources

In addition to liabilities, the *Statement Of Net Position* will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *Unavailable Amounts*, is reported only in the Governmental Funds Balance Sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2014, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$2,544,434
Airport Construction Fund	198,613
Enterprise Fund:	
Sheriff Fund	271,974

The fund/net position deficit arises from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide statement of net position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Other long-term assets not available to pay for current-period expenditures:

Shared Revenues	\$9,312,374
Interest Revenue	153,695
Special Assessment Revenue	<u>10,416,954</u>
	\$19,883,023

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$11,056,090
Special Assessment Bonds Payable	8,405,097
Tax Increment District Revenue Bonds Payable	2,155,000
Loans Payable	2,731,024
Accrued Interest on Long-Term Debt	65,265
Retainage Payable	40,400
Compensated Absences Payable	<u>5,323,735</u>
	\$29,776,611

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	\$11,704,031
Capital Contributions	3,183,314
Depreciation Expense	(4,939,778)
	<u>\$9,947,567</u>

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$1,923,290
Decrease in Interest Revenue	(20,692)
Decrease in Special Assessment Revenue	(1,321,980)
Decrease in Charges for Services	(1,892)
	<u>\$578,726</u>

Net amount of long-term debt issuance and bond and lease principal payments:

General Obligation Bond Principal Payments	\$1,666,918
Special Assessment Bond Principal Payments	1,025,998
Tax Increment District Revenue Bond Payments	50,000
Loan Payments	762,161
	<u>\$3,505,077</u>

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$311,431)
Increase in supplies inventory	414,002
	<u>\$102,571</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 4 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$18,993	\$0	\$0	\$0	\$1,148,302	\$1,167,295
Prepaid Items	99,596	16,111	0	0	1,504,777	1,620,484
Total Nonspendable	118,589	16,111	0	0	2,653,079	2,787,779
Restricted:						
Probation Services	0	0	0	0	295,606	295,606
Animal Control	0	0	0	0	170,877	170,877
Children's Services	0	0	0	0	330,270	330,270
Child Support Enforcement	0	0	0	0	543,127	543,127
Community Development & Assistance	0	0	0	0	3,457,324	3,457,324
Court Services	0	0	0	0	2,775,607	2,775,607
Delinquent Real Estate Tax & Assessment	0	0	0	0	1,282,335	1,282,335
Developmental Disabilities	0	45,635,919	0	0	0	45,635,919
Emergency Services	0	0	0	0	222,602	222,602
Indigent Assistance	0	0	0	0	354,401	354,401
Job and Family Services	0	0	0	0	951,975	951,975
Law Library	0	0	0	0	419,890	419,890
Litter Control and Recycling	0	0	0	0	1,491,151	1,491,151
Mental Health Services	0	0	0	0	82,520	82,520
Property Reappraisal	0	0	0	0	2,612,182	2,612,182
Public Safety	0	0	0	0	1,774,494	1,774,494
Roads	0	0	0	0	6,988,455	6,988,455
Senior Citizens Services	0	0	0	0	6,387,880	6,387,880
Transit Services	0	0	0	0	966,863	966,863
Veteran's Memorial	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	43,234	43,234
Youth Services	0	0	0	0	1,284,515	1,284,515
Debt Retirement	0	0	415,835	0	8,866,809	9,282,644
Capital Acquisition and Improvement	0	0	0	0	332,255	332,255
Total Restricted	0	45,635,919	415,835	0	41,636,083	87,687,837
Committed:						
Capital Acquisition and Improvement	0	0	0	0	8,061,518	8,061,518
Community Development & Assistance	0	0	0	0	274,070	274,070
Hazardous Materials Emerg Plan	0	0	0	0	2	2
Total Committed	0	0	0	0	8,335,590	8,335,590
Assigned:						
Encumbrances	2,300,426	0	0	0	0	2,300,426
Total Assigned	2,300,426	0	0	0	0	2,300,426
Unassigned (Deficits):						
	27,856,716	0	0	(2,544,434)	(198,613)	25,113,669
Total Fund Balances	\$30,275,731	\$45,652,030	\$415,835	(\$2,544,434)	\$52,426,139	\$126,225,301

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash, Cash Equivalents and Investments." Investments are reported at fair value, which is based on quoted market prices. Ohio law requires the classification of funds held by the County into two categories.

Active monies are public monies determined to be necessary to meet current demand upon the County Treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawn on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use of current expenses. Inactive deposits must either be evidenced by certificates of deposit, savings or deposit accounts including, but not limited to, passbook accounts or bonds.

Ohio law, under Ohio Revised Code Section 135.35, permits inactive monies to be deposited or invested in the following:

- United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2014, the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio (except as provided in law for STAR Plus and Certificate of Deposit Account Registry Service-CDARS accounts). Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$30,252,166 and the bank balance was \$27,871,066. Federal depository insurance covered \$6,904,343 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$7,750,000, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$13,216,723. The County had \$240,011 in undeposited cash on hand at December 31, 2014 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year-end.

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$141,003,078	959.09
STAR Ohio	405,640	0.00
U.S. Government Bonds	2,758,657	0.02
Treasury Notes	1,663,299	4.73
Ohio Municipal Bonds	671,871	0.00
County Government Bonds	3,919,097	156.29
Total Investments	<u>\$150,421,642</u>	<u>1,120.13</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments (Continued)

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The current County Investment and Depository Policy has been expanded from its previous three year maturity position to a five year maturity position (mirroring the Ohio Revised Code). This new investment tool allows the County the opportunity to “lock in” a portion of its investments at higher rates for a longer period of time, when interest rates are at their peak during an interest rate cycle.

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2014 did not have any Commercial Paper investments. The County's investments at December 31, 2014 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa1 based upon the County's credit rating.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 4.21% are FFCB, 24.18% are FHLB, 22.86% are FHLMC, 42.23% are FNMA, 0.26% are FAMCA, 0.27% are STAR Ohio, 1.83% are US Government Bond Money Market Fund, 1.11% are US Treasury Notes, 0.45% are Municipal Government Bonds and 2.60% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$345,276 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$345,276 and the bank balance was \$357,249. Federal depository insurance covered \$357,249 of the bank balance.

Cash and cash equivalents in the amount of \$9,752,030 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the bank balance was \$9,925,936. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$9,675,936 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 6- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2014 were levied after October 1, 2013 on assessed values as of January 1, 2013, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently has phased out the Tangible Personal Property Tax. Local revenues lost were reimbursed from the CAT until 2011.

Public utility tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2013 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2014 property tax levy was based totaled \$5,601,298,340 which was comprised of \$5,316,136,140 in real property, and \$285,162,200 in public utility personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1% County levied sales tax, gasoline taxes, property transfer tax, casino tax and miscellaneous other taxes which have various lien, levy and collection dates.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 7 - RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2014 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$279,328	\$0
County Road Projects Fund	0	1,884,614
Other Governmental Funds	1,884,614	279,328
Total Interfund Loans	<u>\$2,163,942</u>	<u>\$2,163,942</u>

Interfund loans purpose is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for assessment projects and as a way to cash flow funds that are specifically for reimbursable grants.

The following balances at December 31, 2014, represent interfund receivables and payables:

Governmental Funds:		
General Fund	\$20,962	\$246,377
Board of Developmental Disabilities Fund	2,588	122,360
County Road Projects Fund	80,620	0
Other Governmental Funds	44,454	154,121
Total Governmental Funds	<u>148,624</u>	<u>522,858</u>
Proprietary Funds:		
Enterprise Funds		
Water Fund	7,947	113,115
Sewer Fund	2,673	26,791
Storm Water Fund	0	265
Sheriff	0	14,918
Communications Rotary Fund	7,606	0
Total Enterprise Funds	<u>18,226</u>	<u>155,089</u>
Internal Service Funds	<u>511,527</u>	<u>430</u>
Total Interfund Receivables and Payables	<u>\$678,377</u>	<u>\$678,377</u>

Interfund receivables and payables purpose is to account for amounts due between different funds for billings such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers compensation charge-backs and unemployment charge-backs.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 9 - TRANSFERS

The following balances at December 31, 2014 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$12,514,325
County Road Projects Fund	3,373,393	0
Other Governmental Funds	11,727,041	3,386,109
Total Governmental Transfers	<u>15,100,434</u>	<u>15,900,434</u>
Proprietary Funds:		
Internal Service Funds	800,000	0
Total Transfers	<u>\$15,900,434</u>	<u>\$15,900,434</u>

The principal purpose for interfund transfers is to provide additional funding for current operations of certain Special Revenue funds, to segregate money for construction of capital assets and to pay government obligation debt.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2014

Historical Cost:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
<i>Non-Depreciable Capital Assets:</i>				
Land	\$11,714,091	\$396,110	(\$55,310)	\$12,054,891
Construction in Progress	12,877,630	9,542,663	(10,583,385)	11,836,908
Total Non-Depreciable Capital Assets	24,591,721	9,938,773	(10,638,695)	23,891,799
<i>Depreciable Capital Assets:</i>				
Land Improvements	530,511	0	0	530,511
Buildings, Structures and Improvements	57,242,021	7,791,613	(160,069)	64,873,565
Furniture, Fixtures and Equipment	20,714,830	2,058,886	(2,886,860)	19,886,856
Infrastructure	80,114,389	5,599,976	(635,925)	85,078,440
Total Depreciable Capital Assets	158,601,751	15,450,475	(3,682,854)	170,369,372
Total Cost	\$183,193,472	\$25,389,248	(\$14,321,549)	\$194,261,171
<i>Accumulated Depreciation:</i>				
Class	December 31, 2013	Additions	Deletions	December 31, 2014
Land Improvements	(\$336,141)	(\$6,787)	\$0	(\$342,928)
Buildings, Structures and Improvements	(19,739,200)	(1,706,894)	119,590	(21,326,504)
Furniture, Fixtures and Equipment	(15,266,912)	(1,540,535)	2,865,803	(13,941,644)
Infrastructure	(31,859,184)	(1,687,735)	181,884	(33,365,035)
Total Depreciation	(\$67,201,437)	(\$4,941,951)	\$3,167,277	(\$68,976,111)
<i>Net Value:</i>	\$115,992,035			\$125,285,060

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$948,396
Judicial	248,668
Public Safety	1,100,984
Public Works	1,978,944
Health	17,147
Human Services	643,423
Community and Economic Development	4,389
Total Depreciation Expense	\$4,941,951

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 10 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2014 total \$11,836,908.

This amount is comprised of the following projects:

Countywide Public Safety Radio System Upgrade	\$5,510,970
Common Pleas Refurbishment	2,629,908
Greentree Road	990,840
Western Row Road	621,492
Various Other Projects	2,083,698
Total Construction in Progress	<u>\$11,836,908</u>

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2014:

Historical Cost:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,230,531	\$90,306	\$0	\$2,320,837
Construction in Progress	7,384,308	6,481,511	(5,878,156)	7,987,663
Total Non-Depreciable Capital Assets	<u>9,614,839</u>	<u>6,571,817</u>	<u>(5,878,156)</u>	<u>10,308,500</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	197,522,847	7,428,621	0	204,951,468
Buildings, Structures and Improvements	105,240,853	1,492,004	(590,469)	106,142,388
Furniture, Fixtures and Equipment	5,010,162	275,496	(128,031)	5,157,627
Total Depreciable Capital Assets	<u>307,773,862</u>	<u>9,196,121</u>	<u>(718,500)</u>	<u>316,251,483</u>
Total Cost	<u>\$317,388,701</u>	<u>\$15,767,938</u>	<u>(\$6,596,656)</u>	<u>\$326,559,983</u>
<i>Accumulated Depreciation:</i>				
Class	December 31, 2013	Additions	Deletions	December 31, 2014
Land Improvements	(\$72,294,465)	(\$5,491,314)	\$0	(\$77,785,779)
Buildings, Structures and Improvements	(33,630,640)	(3,461,414)	311,889	(36,780,165)
Furniture, Fixtures and Equipment	(4,213,736)	(219,545)	128,031	(4,305,250)
Total Depreciation	<u>(\$110,138,841)</u>	<u>(\$9,172,273)</u>	<u>\$439,920</u>	<u>(\$118,871,194)</u>
<i>Net Value:</i>	<u>\$207,249,860</u>			<u>\$207,688,789</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 10 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2014 total \$7,987,663. This amount is comprised of the following projects:

North Water System Booster Station Upgrade	\$7,359,380
5 Sewage Lift Station Upgrades	318,710
Various Other Water Projects	138,677
Various Other Sewer Projects	170,896
Total Construction in Progress	<u>\$7,987,663</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. Over the past six years the Water and Sewer Department took advantage of the downward trend in new construction/development by completing much needed upgrades and expansions to some aging facilities. The following projects are in the various stages of construction:

North Water System Booster Station Upgrade – This project includes major upgrades to several of the County’s water facilities in the Franklin-Clearcreek area. The upgrades include an expansion of the County’s north well field from 8.6 to 10.8 million gallons per day (mgd), construction of a new Shelly Street pump station with a design capacity of 15 mgd, and upgrades to the Dearth Road pump station. Project costs are estimated to be around 7.6 million dollars.

5 Sewage Lift Station Upgrades – This project consists of wet well access hatch replacement, control system replacement, electrical power upgrades and a back-up diesel powered generator installation, some or all of which were implemented at five existing sewer lift stations. Paving and fencing were also upgraded at two of the five locations.

Various Other Water & Sewer Projects - The County has various other Projects including the Manchester Road Waterline Relocation which includes replacing 2,200 feet of deteriorated 8-inch water main. This section of main is the most problematic area for the Water Department due to the high number of breaks. This project will be financed using Ohio Public Works Commission and Water Department funds. The County is also making upgrades to the sanitary sewer collection system serving the Village of Harveysburg. This project will replace the 50 Spring lift station, eliminate the Clark Street lift station, and provide upgrades to the Maple Avenue lift station. This project will be financed using Ohio Public Works Commission and Water Department funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 11 - DEFINED BENEFIT PENSION PLANS

All of the County's full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (the "OPERS")

The following information was provided by the OPERS to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

All employees of the County, except teachers at the Board of Developmental Disabilities, participate in the OPERS, a multiple-employer public employee retirement system. OPERS administers three separate pension plans. The Traditional Pension Plan is a cost sharing, multiple employer defined benefit pension plan. The Combined Plan is also a cost sharing, multiple employer defined benefit pension plan where employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan and member contributions are self-directed and accumulate retirement assets equal to the value of member contributions plus any investment earnings. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions to accumulate retirement assets equal to the value of contributions plus any investment earnings. The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only in the Traditional Pension Plan. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff's department contribute 13% of covered salary. The 2014 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of both the Traditional Plan and Combined Plan, 12% was used to fund the pension and 2% to fund health care for 2014. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 16.10% was used to fund the pension and 2% to fund health care.

The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2014, 2013, and 2012 were \$7,239,910, \$7,029,513, and \$6,939,207, respectively, for employees of the County and \$1,307,861, \$1,241,071 and \$1,194,052 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “OPERS”) (Continued)

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit.

Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2014 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$1,033,859. For law enforcement employees, the portion used to fund health care amounted to \$145,303.

Changes to the health care plan were adopted by the OPERS board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)

Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 14% for members and 14% for employers. For fiscal year ended June 30, 2014, 13% was the portion of the County's contribution used to fund pension obligations. Beginning July 1, 2014, 14% of the County's contribution was used to fund pension obligations and the 1% portion of the County's contribution formerly allocated to the healthcare stabilization fund discontinued. The County's contributions to the STRS of Ohio for the years ending December 31, 2014, 2013 and 2012 were \$10,489, \$16,762, and \$20,831, respectively, which were equal to the required contributions for each year.

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care stabilization fund equal to 1% of covered payroll through June 30, 2014. The portion of the employer contributions through June 30, 2014 (identified above) used to fund health care for fiscal year 2014 amounted to \$52.

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WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 12 - COMPENSATED ABSENCES

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is cumulative without limit.

At December 31, 2014, the County's accumulated, unpaid compensated absences amounted to \$6,419,271. Of this amount, \$5,435,721 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$408,704 is reported as due within one year), \$983,550 is recorded as Business-type activities (\$35,972 is reported as due within one year).

At December 31, 2014 the liability recorded as Governmental Activities within the Statement of Net position representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	129,721	\$3,196,665	\$224,658
Sick Time	82,658	2,158,085	184,046
Compensatory Time	4,036	80,971	0
Total	<u>216,415</u>	<u>\$5,435,721</u>	<u>\$408,704</u>

NOTE 13 – NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2014 the County issued a \$2,000,000 Phase II Road Resurfacing Note to be used for road improvements. The County continues to hold the \$800,000 Tax Increment Revenue Note issued in 2013 for public infrastructure improvements related to the Tax Increment Financing Program in place for Miami Valley Gaming & Racing, LLC. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

	Balance January 1, 2014	Issued	(Retired)	Balance December 31, 2014
Primary Government General Obligation Notes:				
1.00% Tax Increment Revenue Note	\$800,000	\$0	\$0	\$800,000
1.00% G.O. Bond Anticipation Note	0	2,000,000	0	2,000,000
Total Notes Payable	<u>\$800,000</u>	<u>\$2,000,000</u>	<u>\$0</u>	<u>\$2,800,000</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law.

The 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 a State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008 and will continue through 2018.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county, including expanding the Deerfield-Hamilton Water Treatment Plant and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant.

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchange.

The State 166 Loan, 2005 TIF Bond and the 2010 Road and Interchange Bonds are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these three issues.

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$26,819.

The principal amount of the County's special assessment debt outstanding at December 31, 2014 of \$8,405,097 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$415,835 in the Special Assessment Debt Service Fund at December 31, 2014 is reserved for the retirement of outstanding special assessment bonds.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandlewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The 2012 Ohio Public Works Commission interest-free loans will be used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service fund by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010 the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222 which included \$174,497 in capitalized interest.

The OWDA loans will be retired from the revenues generated by the water and sewer fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$45.0 million of additional, unvoted general obligation debt.

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2014	Additions	Retired	Balance December 31, 2014	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	\$1,716,765	\$0	(\$547,891)	\$1,168,874	\$572,891
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	3,466,243	0	(349,027)	3,117,216	354,027
2013	Radio System Acquisition Bonds	1.575%	2022	7,540,000	0	(770,000)	6,770,000	790,000
Total Unvoted General Obligation Bonds			12,723,008	0	(1,666,918)	11,056,090	1,716,918	
Special Assessment Bonds (with Governmental Commitment):								
1994	Water	6.550%	2014	145,000	0	(145,000)	0	0
1996	Water and Sewer	6.125 - 6.20%	2016	41,000	0	(15,000)	26,000	15,000
1997	Waterstone	4.15 - 5.50%	2017	980,000	0	(225,000)	755,000	240,000
1998	Drake Rd Waterline	4.975%	2018	8,325	0	(1,500)	6,825	1,575
1998	Eagle Hill Waterline	4.975%	2018	14,535	0	(2,615)	11,920	2,755
1998	Turtlecreek Union Waterline	4.975%	2018	362,140	0	(65,885)	296,255	70,670
2000	Water and Sewer	4.40 - 4.85%	2020	545,000	0	(65,000)	480,000	70,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,185,000	0	(125,000)	1,060,000	130,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	850,000	0	(75,000)	775,000	80,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,570,000	0	(130,000)	1,440,000	135,000
2004	Water and Sewer	1.7 - 4.75%	2024	138,002	0	(10,128)	127,874	10,527
2005	Water and Sewer	4.400%	2025	50,028	0	(3,253)	46,775	3,398
2007	Bunnell Hill Road	4.3-5.75%	2027	24,000	0	(1,000)	23,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	421,000	0	(19,000)	402,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,275,000	0	(110,000)	2,165,000	120,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	511,065	0	(22,704)	488,361	22,928
2013	Bellbrook & Chenoweth Water	4.500%	2033	311,000	0	(9,913)	301,087	10,360
Total Special Assessment Bonds			9,431,095	0	(1,025,998)	8,405,097	932,213	
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.500%	2035	2,205,000	0	(50,000)	2,155,000	50,000
Total Tax Increment Revenue Bonds			2,205,000	0	(50,000)	2,155,000	50,000	
Loans:								
1994	State 166 Loan	4.000%	2017	3,257,945	0	(749,445)	2,508,500	779,979
2012	OPWC Township Road North	0.000%	2032	153,510	0	(8,298)	145,212	8,298
2012	OPWC Township Road East	0.000%	2032	81,730	0	(4,418)	77,312	4,418
Total Loans			3,493,185	0	(762,161)	2,731,024	792,695	
Compensated Absences			5,126,985	5,417,959	(5,109,223)	5,435,721	408,704	
Total Governmental Activities Long-term Liabilities			\$32,979,273	\$5,417,959	(\$8,614,300)	\$29,782,932	\$3,900,530	
Business-type Activities:								
2005	OWDA Loan Water	2.0%	2029	\$4,152,673	\$0	(\$222,618)	\$3,930,055	\$227,093
2010	OWDA Loan Sewer	3.11%	2029	11,096,092	0	(468,191)	10,627,901	482,865
Compensated Absences			967,497	983,550	(967,497)	983,550	35,972	
Total Business-type Activities Long-term Liabilities			\$16,216,262	\$983,550	(\$1,658,306)	\$15,541,506	\$745,930	

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued):

A summary of the County's future debt service requirements including principal and interest at December 31, 2014 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$1,716,918	\$251,315	\$932,213	\$403,469	\$50,000	\$139,262
2016	1,760,010	210,485	964,479	359,701	50,000	136,013
2017	1,194,027	165,181	1,005,025	313,432	60,000	132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019	1,249,027	116,140	723,340	228,407	65,000	124,800
2020-2024	3,922,081	182,124	2,713,122	640,557	395,000	553,637
2025-2029	0	0	1,135,200	176,868	545,000	404,788
2030-2034	0	0	160,074	14,388	750,000	199,062
2035	0	0	0	0	180,000	8,776
Totals	<u>\$11,056,090</u>	<u>\$1,066,561</u>	<u>\$8,405,097</u>	<u>\$2,401,919</u>	<u>\$2,155,000</u>	<u>\$1,827,638</u>

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$227,093	\$77,471	\$482,865	\$326,802	\$779,979	\$86,144
2016	231,658	72,907	497,999	311,669	811,756	54,366
2017	236,314	68,250	513,607	296,060	844,829	21,294
2018	241,064	63,500	529,704	279,963	71,936	239
2019	245,909	58,655	546,306	263,361	0	0
2020-2024	1,305,706	217,117	2,999,353	1,048,985	0	0
2025-2029	1,442,311	80,511	3,499,781	548,559	0	0
2030-2034	0	0	1,558,286	61,044	0	0
Totals	<u>\$3,930,055</u>	<u>\$638,411</u>	<u>\$10,627,901</u>	<u>\$3,136,443</u>	<u>\$2,508,500</u>	<u>\$162,043</u>

Years	OPWC North & East Roads	
	Principal	Interest
2015	\$12,716	\$0
2016	12,716	0
2017	12,716	0
2018	12,716	0
2019	12,716	0
2020-2024	63,578	0
2025-2029	63,578	0
2030-2034	31,788	0
Totals	<u>\$222,524</u>	<u>\$0</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. The County, the State, nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2014 there were six (6) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$13,350,000, and currently stand at \$11,270,000 with Kardol Quality Products, Inc. Project having met its maturity date during 2014. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$121,740,000 which brings the total conduit debt to \$133,010,000.

NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2014, the County had the following significant construction projects that will be financed through Motor Vehicle & Gas Tax Revenues, Clerk of Courts Computer Fund, Water Surplus Revenues, P&G TIF funds, Warren County Commissioners and Various State/Federal Grants (CEAO, CSTP & OPWC):

<u>Projects</u>	<u>Construction Commitment</u>	<u>Date of Completion</u>
Foster Maineville / Butterworth	\$664,882	2015
PTG Benchmark Case Management System	581,219	2015
North Water System Booster Station Upgrade	444,475	2015
Greentree Road	257,499	2015
Innovation Way Extension	182,913	2015
Greentree Road Phase II	125,000	2015
Total	<u>\$2,255,988</u>	

NOTE 16 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$256,257 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 17 - CONTINGENCIES

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

The County participates in a number of Federal and State assisted grant programs. The significant programs are Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Workforce Investment Act Grants, Title IV-E Foster Care, Community Development Block Grants, Temporary Assistance for Needy Families, Adoption Assistance Grants and Highway Planning & Construction Grants. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE 18 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the various specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA.

Insurance coverage stayed the same as coverage in the prior year with CORSA deductible of \$50,000 per occurrence. Settled claims during the last eight years have not exceeded commercial insurance coverage.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 18 - RISK MANAGEMENT (Continued)

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

The total claims liability of \$849,850 comprised of Board of Developmental Disabilities (BDD) and County health insurance, reported (at face value) within the BDD Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2014 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2014 were:

	<u>December 31, 2013</u>	<u>Claims</u>	<u>Payments</u>	<u>December 31, 2014</u>
BDD				
2013	\$17,599	121,235	(123,320)	\$15,514
2014	\$15,514	116,665	(119,900)	\$12,279
County:				
2013	\$677,398	6,855,572	(6,865,624)	\$667,346
2014	\$667,346	7,560,020	(7,389,795)	\$837,571

NOTE 19 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$30.1 million at December 31, 2014.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co, LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$6.9 million at December 31, 2014.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 20 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

Warren County is a member of Mental Health Recovery Services of Warren and Clinton Counties (MHRS), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

Effective July 1, 2013 the Ohio Department of Mental Health (ODMH) and the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) merged and became the Ohio Department of Mental Health and Addiction Services (OhioMHAS). This legislation also allowed Boards to elect to move from 18 members to 14 members based on resolution by the Board, approval by the County Commissioners and notification to OhioMHAS by January 1, 2014.

At the September 11, 2013 meeting the Board passed a resolution to move from an 18 member board to a 14 member board whereby 6 members are appointed by OhioMHAS and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. The County Commissioners from both Counties approved the change in membership and OhioMHAS was properly notified. MHRS's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2014 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,834,940	Revenues	\$10,882,728
Fund Equity	\$11,834,940	Expenses	\$10,510,944
		Net Income	<u>\$371,784</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 21 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2014, the County contributed \$14,574 towards the operation of the Southwest Ohio Regional Council of Governments.

NOTE 22 – SIGNIFICANT ENCUMBRANCES

At December 31, 2014 the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 1,000,000	County Fairgrounds Redevelopment
	268,000	E-Poll Books
Board of Developmental Disabilities Fund	225,264	Transportation and Fuel
	239,634	COG Admin Fees
	160,000	Transition Program Local Match
	212,967	Health/Life Insurance Premiums
Other Governmental Funds	767,395	Senior Citizen Levy Distribution
	361,796	Warren County Bridge Projects
	100,000	Title XX Passthrough to Children's Services
	1,093,568	Local Gov't CVT Project Reimbursements
	100,000	GIS Salary Reimbursements
	142,719	Transit Vehicles
	106,896	Jail Improvements
	654,615	Potential Health Claims

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, INTERNAL
SERVICE FUNDS AND FIDUCIARY FUNDS.*

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Senior Citizens Service Levy Fund

To account for levy proceeds which provide the source of funding for senior citizen services.

Motor Vehicle and Gasoline Tax Fund

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

Human Services Fund

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

Dog and Kennel Fund

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

Permissive Tax Fund

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

Real Estate Assessment Fund

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

Children's Services Board Fund

To account for various Federal and State grants and reimbursements used for County child care and adoption programs.

Youth Services Subsidy Fund

To account for revenues from the State for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

Delinquent Real Estate Tax and Assessment Fund

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

(Continued)

Special Revenue Funds

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

To account for grants from the Federal Government for employment and training needs of area job seekers.

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Child Support Enforcement Fund

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Emergency Management Fund

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

Community Development Fund

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

Court Computerization Fund

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

Courts Special Projects Fund

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court and Common Pleas Court for more efficient operation.

County Transit Fund

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

Special Revenue Funds

Other Special Revenue Fund

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

- Law Library Resources Fund**
- Veteran's Memorial Fund**
- Indigent Driver Interlock and Monitoring Fund**
- Probation Supervision Fund**
- Common Pleas Mental Health Grant Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- WC Technology Crimes Unit**
- County Court Probation Department Fund**
- Donations Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant Fund**
- Hazardous Materials Emergency Fund**
- Tactical Response Unit Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**

Debt Service Funds

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds

Tax Increment Financing Fund

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade.

(Continued)

Debt Service Funds

Tax Increment District Revenue Bond Fund

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Sewer Extension Projects Fund

This fund is used to account for all transactions related to the construction of sewer line extensions that are financed through the assessment of the participating property owners.

County Construction Projects Fund

This fund is used to account for all transactions related to the construction and renovation of County owned land, buildings and communication systems.

Airport Construction Fund

This fund is used to account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

This fund is used to account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

The Permanent Fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

Scheurer - Smith Trust Fund

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 29,773,155	\$ 8,876,677	\$ 8,678,899	\$ 43,609	\$ 47,372,340
Receivables:					
Taxes	6,681,059	462,346	0	0	7,143,405
Accounts	140,704	0	0	0	140,704
Intergovernmental	8,174,006	0	156,703	0	8,330,709
Loans	1,363,669	0	0	0	1,363,669
Due from Other Funds	44,454	0	0	0	44,454
Interfund Loans Receivable	1,884,614	0	0	0	1,884,614
Inventory of Supplies, at Cost	1,060,665	0	87,637	0	1,148,302
Prepaid Items	3,427	0	1,501,350	0	1,504,777
Total Assets	<u>\$ 49,125,753</u>	<u>\$ 9,339,023</u>	<u>\$ 10,424,589</u>	<u>\$ 43,609</u>	<u>\$ 68,932,974</u>
Liabilities:					
Accounts Payable	\$ 1,907,423	\$ 0	\$ 284,411	\$ 0	\$ 2,191,834
Accrued Wages and Benefits Payable	573,628	0	0	0	573,628
Intergovernmental Payable	132,370	0	0	0	132,370
Due to Other Funds	154,121	0	0	0	154,121
Interfund Loans Payable	80,000	0	199,328	0	279,328
Compensated Absences Payable	20,114	0	0	0	20,114
Total Liabilities	<u>2,867,656</u>	<u>0</u>	<u>483,739</u>	<u>0</u>	<u>3,351,395</u>
Deferred Inflows of Resources:					
Unavailable Amounts	5,718,593	0	156,703	0	5,875,296
Property Tax Levy for Next Fiscal Year	6,807,930	472,214	0	0	7,280,144
Total Deferred Inflows of Resources	<u>12,526,523</u>	<u>472,214</u>	<u>156,703</u>	<u>0</u>	<u>13,155,440</u>
Fund Balances:					
Nonspendable	1,064,092	0	1,588,987	0	2,653,079
Restricted	32,393,410	8,866,809	332,255	43,609	41,636,083
Committed	274,072	0	8,061,518	0	8,335,590
Unassigned	0	0	(198,613)	0	(198,613)
Total Fund Balances	<u>33,731,574</u>	<u>8,866,809</u>	<u>9,784,147</u>	<u>43,609</u>	<u>52,426,139</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 49,125,753</u>	<u>\$ 9,339,023</u>	<u>\$ 10,424,589</u>	<u>\$ 43,609</u>	<u>\$ 68,932,974</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2014***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 7,749,610	\$ 452,161	\$ 0	\$ 0	\$ 8,201,771
Intergovernmental Revenues	22,742,476	70,956	185,036	0	22,998,468
Charges for Services	5,088,941	0	0	0	5,088,941
Licenses and Permits	15	0	0	0	15
Fines and Forfeitures	1,127,080	0	0	0	1,127,080
All Other Revenue	384,978	0	68	0	385,046
Total Revenue	37,093,100	523,117	185,104	0	37,801,321
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,261,991	0	0	0	5,261,991
Judicial	992,663	0	0	0	992,663
Public Safety	5,285,754	0	0	0	5,285,754
Public Works	6,781,163	0	0	0	6,781,163
Health	790,993	0	0	0	790,993
Human Services	20,151,582	0	0	0	20,151,582
Community and Economic Development	555,897	0	0	0	555,897
Capital Outlay	0	0	8,237,826	0	8,237,826
Debt Service:					
Principal Retirement	0	2,447,161	0	0	2,447,161
Interest and Fiscal Charges	0	568,795	0	0	568,795
Total Expenditures	39,820,043	3,015,956	8,237,826	0	51,073,825
Excess (Deficiency) of Revenues Over Expenditures	(2,726,943)	(2,492,839)	(8,052,722)	0	(13,272,504)
Other Financing Sources (Uses):					
Transfers In	5,939,004	713,970	5,074,067	0	11,727,041
Transfers Out	(3,386,109)	0	0	0	(3,386,109)
Total Other Financing Sources (Uses)	2,552,895	713,970	5,074,067	0	8,340,932
Net Change in Fund Balances	(174,048)	(1,778,869)	(2,978,655)	0	(4,931,572)
Fund Balances at Beginning of Year	33,490,764	10,645,678	12,762,802	43,609	56,942,853
Increase in Inventory Reserve	414,858	0	0	0	414,858
Fund Balances End of Year	\$ 33,731,574	\$ 8,866,809	\$ 9,784,147	\$ 43,609	\$ 52,426,139

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Assets:				
Cash and Cash Equivalents	\$ 7,628,358	\$ 4,162,933	\$ 857,318	\$ 187,586
Receivables:				
Taxes	6,681,059	0	0	0
Accounts	0	13,083	630	6,776
Intergovernmental	0	3,572,638	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	11,365	0
Interfund Loans Receivable	0	1,884,614	0	0
Inventory of Supplies, at Cost	0	1,060,665	0	0
Prepaid Items	0	2,570	72	402
Total Assets	<u>\$ 14,309,417</u>	<u>\$ 10,696,503</u>	<u>\$ 869,385</u>	<u>\$ 194,764</u>
Liabilities:				
Accounts Payable	\$ 1,110,732	\$ 95,963	\$ 25,255	\$ 5,667
Accrued Wages and Benefits Payable	0	116,676	71,220	13,546
Intergovernmental Payable	0	23,944	20,536	2,085
Due to Other Funds	2,875	16,385	23,646	2,187
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	17,695	0	0
Total Liabilities	<u>1,113,607</u>	<u>270,663</u>	<u>140,657</u>	<u>23,485</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,374,150	0	0
Property Tax Levy for Next Year	6,807,930	0	0	0
Total Deferred Inflows of Resources	<u>6,807,930</u>	<u>2,374,150</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	1,063,235	72	402
Restricted	6,387,880	6,988,455	728,656	170,877
Committed	0	0	0	0
Total Fund Balances	<u>6,387,880</u>	<u>8,051,690</u>	<u>728,728</u>	<u>171,279</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,309,417</u>	<u>\$ 10,696,503</u>	<u>\$ 869,385</u>	<u>\$ 194,764</u>

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Indigent Driver Interlock and Monitoring	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax
\$ 428,587	\$ 1,711	\$ 56,053	\$ 253,242	\$ 82,520	\$ 1,857,714
0	0	0	0	0	0
20,628	0	0	2,066	0	0
0	0	0	0	16,425	37,566
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 449,215</u>	<u>\$ 1,711</u>	<u>\$ 56,053</u>	<u>\$ 255,308</u>	<u>\$ 98,945</u>	<u>\$ 1,895,280</u>
\$ 26,963	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,810	0	0	0	0	0
280	0	0	3,652	0	0
272	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>29,325</u>	<u>0</u>	<u>0</u>	<u>3,652</u>	<u>0</u>	<u>0</u>
0	0	0	0	16,425	0
0	0	0	0	0	0
0	0	0	0	16,425	0
0	0	0	0	0	0
419,890	1,711	56,053	251,656	82,520	1,895,280
0	0	0	0	0	0
<u>419,890</u>	<u>1,711</u>	<u>56,053</u>	<u>251,656</u>	<u>82,520</u>	<u>1,895,280</u>
<u>\$ 449,215</u>	<u>\$ 1,711</u>	<u>\$ 56,053</u>	<u>\$ 255,308</u>	<u>\$ 98,945</u>	<u>\$ 1,895,280</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Assets:				
Cash and Cash Equivalents	\$ 11,214	\$ 2,649,473	\$ 467,471	\$ 10,546
Receivables:				
Taxes	0	0	0	0
Accounts	3,114	0	4,641	0
Intergovernmental	0	0	401,161	7,840
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	114	0
Total Assets	\$ 14,328	\$ 2,649,473	\$ 873,387	\$ 18,386
Liabilities:				
Accounts Payable	\$ 11,214	\$ 1,296	\$ 294,800	\$ 111
Accrued Wages and Benefits Payable	0	27,495	79,267	2,390
Intergovernmental Payable	0	4,236	19,401	2,396
Due to Other Funds	0	2,787	16,926	338
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	1,477	496	0
Total Liabilities	11,214	37,291	410,890	5,235
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	132,113	0
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	0	0	132,113	0
Fund Balances:				
Nonspendable	0	0	114	0
Restricted	3,114	2,612,182	330,270	13,151
Committed	0	0	0	0
Total Fund Balances	3,114	2,612,182	330,384	13,151
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,328	\$ 2,649,473	\$ 873,387	\$ 18,386

WARREN COUNTY, OHIO

Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness
\$ 1,219,508	\$ 1,304,142	\$ 5,637	\$ 50,915	\$ 25	\$ 30,261
0	0	0	0	0	0
7,950	0	0	3,714	0	0
620,209	3,897	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
53	0	0	0	0	0
<u>\$ 1,847,720</u>	<u>\$ 1,308,039</u>	<u>\$ 5,637</u>	<u>\$ 54,629</u>	<u>\$ 25</u>	<u>\$ 30,261</u>
\$ 45,537	\$ 138	\$ 0	\$ 815	\$ 0	\$ 0
62,268	20,716	0	7,409	0	2,388
9,669	3,193	0	1,137	0	369
16,694	1,657	0	1,318	0	535
0	0	0	0	0	0
0	0	0	0	0	0
<u>134,168</u>	<u>25,704</u>	<u>0</u>	<u>10,679</u>	<u>0</u>	<u>3,292</u>
472,593	0	0	0	0	0
0	0	0	0	0	0
<u>472,593</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
53	0	0	0	0	0
1,240,906	1,282,335	5,637	43,950	25	26,969
0	0	0	0	0	0
<u>1,240,959</u>	<u>1,282,335</u>	<u>5,637</u>	<u>43,950</u>	<u>25</u>	<u>26,969</u>
<u>\$ 1,847,720</u>	<u>\$ 1,308,039</u>	<u>\$ 5,637</u>	<u>\$ 54,629</u>	<u>\$ 25</u>	<u>\$ 30,261</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
Assets:				
Cash and Cash Equivalents	\$ 1,484,273	\$ 131,614	\$ 3,818	\$ 868,949
Receivables:				
Taxes	0	0	0	0
Accounts	7,322	0	0	13,913
Intergovernmental	0	1,263,079	0	315,583
Loans	0	0	0	0
Due from Other Funds	7,500	0	0	9,590
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	52	51	0	0
Total Assets	\$ 1,499,147	\$ 1,394,744	\$ 3,818	\$ 1,208,035
Liabilities:				
Accounts Payable	\$ 737	\$ 50,952	\$ 0	\$ 95,829
Accrued Wages and Benefits Payable	4,792	16,755	0	19,170
Intergovernmental Payable	739	17,721	0	2,956
Due to Other Funds	1,676	11,508	0	16,763
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	7,944	96,936	0	134,718
Deferred Inflows of Resources:				
Unavailable Amounts	0	1,078,256	0	153,130
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	0	1,078,256	0	153,130
Fund Balances:				
Nonspendable	52	51	0	0
Restricted	1,491,151	219,501	3,818	920,187
Committed	0	0	0	0
Total Fund Balances	1,491,203	219,552	3,818	920,187
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,499,147	\$ 1,394,744	\$ 3,818	\$ 1,208,035

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 340,622	\$ 225,889	\$ 356,226	\$ 479,632	\$ 131,474	\$ 165,128
0	0	0	0	0	0
4,309	0	0	12,675	1,290	0
519,211	62,896	1,297,455	49,562	0	949
0	0	1,163,509	0	0	0
0	0	1,082	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	63	0	0	0	0
<u>\$ 864,142</u>	<u>\$ 288,848</u>	<u>\$ 2,818,272</u>	<u>\$ 541,869</u>	<u>\$ 132,764</u>	<u>\$ 166,077</u>
\$ 3,786	\$ 10,991	\$ 20,902	\$ 20,593	\$ 0	\$ 250
99,105	16,696	3,712	3,289	240	0
15,255	2,575	570	584	3	0
16,063	2,082	365	219	0	0
0	0	0	30,000	0	0
0	0	0	0	0	0
<u>134,209</u>	<u>32,344</u>	<u>25,549</u>	<u>54,685</u>	<u>243</u>	<u>250</u>
186,806	33,839	1,230,679	40,602	0	0
0	0	0	0	0	0
<u>186,806</u>	<u>33,839</u>	<u>1,230,679</u>	<u>40,602</u>	<u>0</u>	<u>0</u>
0	63	0	0	0	0
543,127	222,602	1,562,044	446,582	132,521	165,827
0	0	0	0	0	0
<u>543,127</u>	<u>222,665</u>	<u>1,562,044</u>	<u>446,582</u>	<u>132,521</u>	<u>165,827</u>
<u>\$ 864,142</u>	<u>\$ 288,848</u>	<u>\$ 2,818,272</u>	<u>\$ 541,869</u>	<u>\$ 132,764</u>	<u>\$ 166,077</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Assets:				
Cash and Cash Equivalents	\$ 74,533	\$ 93,681	\$ 1,749,354	\$ 1,010,033
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	13,790	24,262
Intergovernmental	465	4,568	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	50
Total Assets	<u>\$ 74,998</u>	<u>\$ 98,249</u>	<u>\$ 1,763,144</u>	<u>\$ 1,034,345</u>
Liabilities:				
Accounts Payable	\$ 175	\$ 0	\$ 0	\$ 9,848
Accrued Wages and Benefits Payable	0	0	0	3,052
Intergovernmental Payable	0	0	0	471
Due to Other Funds	0	0	0	8,015
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	446
Total Liabilities	<u>175</u>	<u>0</u>	<u>0</u>	<u>21,832</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	50
Restricted	74,823	98,249	1,763,144	1,012,463
Committed	0	0	0	0
Total Fund Balances	<u>74,823</u>	<u>98,249</u>	<u>1,763,144</u>	<u>1,012,513</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 74,998</u>	<u>\$ 98,249</u>	<u>\$ 1,763,144</u>	<u>\$ 1,034,345</u>

WARREN COUNTY, OHIO

TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 208,261	\$ 2	\$ 7,422	\$ 60,854	\$ 74,992	\$ 1,041,184	\$ 29,773,155
0	0	0	0	0	0	6,681,059
0	0	0	0	0	541	140,704
0	0	0	502	0	0	8,174,006
0	0	0	0	200,160	0	1,363,669
6,515	0	0	0	0	8,402	44,454
0	0	0	0	0	0	1,884,614
0	0	0	0	0	0	1,060,665
0	0	0	0	0	0	3,427
<u>\$ 214,776</u>	<u>\$ 2</u>	<u>\$ 7,422</u>	<u>\$ 61,356</u>	<u>\$ 275,152</u>	<u>\$ 1,050,127</u>	<u>\$ 49,125,753</u>
\$ 1,611	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,258	\$ 1,907,423
1,632	0	0	0	0	0	573,628
598	0	0	0	0	0	132,370
722	0	0	0	1,082	10,006	154,121
50,000	0	0	0	0	0	80,000
0	0	0	0	0	0	20,114
<u>54,563</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,082</u>	<u>83,264</u>	<u>2,867,656</u>
0	0	0	0	0	0	5,718,593
0	0	0	0	0	0	6,807,930
0	0	0	0	0	0	12,526,523
0	0	0	0	0	0	1,064,092
160,213	0	7,422	61,356	0	966,863	32,393,410
0	2	0	0	274,070	0	274,072
<u>160,213</u>	<u>2</u>	<u>7,422</u>	<u>61,356</u>	<u>274,070</u>	<u>966,863</u>	<u>33,731,574</u>
<u>\$ 214,776</u>	<u>\$ 2</u>	<u>\$ 7,422</u>	<u>\$ 61,356</u>	<u>\$ 275,152</u>	<u>\$ 1,050,127</u>	<u>\$ 49,125,753</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Revenues:				
Taxes	\$ 5,910,374	\$ 1,839,236	\$ 0	\$ 0
Intergovernmental Revenues	865,222	7,560,183	2,741,351	0
Charges for Services	0	1,315	0	435,596
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	141,357	0	48,940
All Other Revenue	0	54,626	11	14,873
Total Revenue	<u>6,775,596</u>	<u>9,596,717</u>	<u>2,741,362</u>	<u>499,409</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	6,572,504	0	0
Health	0	0	0	580,027
Human Services	6,885,393	0	2,872,769	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>6,885,393</u>	<u>6,572,504</u>	<u>2,872,769</u>	<u>580,027</u>
Excess (Deficiency) of Revenues Over Expenditures	(109,797)	3,024,213	(131,407)	(80,618)
Other Financing Sources (Uses):				
Transfers In	0	0	214,685	0
Transfers Out	0	(3,386,109)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(3,386,109)</u>	<u>214,685</u>	<u>0</u>
Net Change in Fund Balances	(109,797)	(361,896)	83,278	(80,618)
Fund Balances at Beginning of Year	6,497,677	7,998,728	645,450	251,897
Increase in Inventory Reserve	0	414,858	0	0
Fund Balances End of Year	<u>\$ 6,387,880</u>	<u>\$ 8,051,690</u>	<u>\$ 728,728</u>	<u>\$ 171,279</u>

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Indigent Driver Interlock and Monitoring	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	16,875	472,534
0	0	0	96,005	0	0
0	0	0	0	0	0
360,774	0	6,667	0	0	0
0	0	49,386	0	0	0
<u>360,774</u>	<u>0</u>	<u>56,053</u>	<u>96,005</u>	<u>16,875</u>	<u>472,534</u>
0	0	0	0	0	0
384,637	0	0	0	2,918	0
0	0	0	32,448	0	0
0	0	0	0	0	208,659
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>384,637</u>	<u>0</u>	<u>0</u>	<u>32,448</u>	<u>2,918</u>	<u>208,659</u>
(23,863)	0	56,053	63,557	13,957	263,875
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(23,863)	0	56,053	63,557	13,957	263,875
443,753	1,711	0	188,099	68,563	1,631,405
0	0	0	0	0	0
<u>\$ 419,890</u>	<u>\$ 1,711</u>	<u>\$ 56,053</u>	<u>\$ 251,656</u>	<u>\$ 82,520</u>	<u>\$ 1,895,280</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	2,405,635	55,674
Charges for Services	44,425	2,388,364	0	0
Licenses and Permits	0	15	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	198	30,658	0
Total Revenue	<u>44,425</u>	<u>2,388,577</u>	<u>2,436,293</u>	<u>55,674</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	4,710,048	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	99,734
Public Works	0	0	0	0
Health	44,093	0	0	0
Human Services	0	0	4,982,071	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>44,093</u>	<u>4,710,048</u>	<u>4,982,071</u>	<u>99,734</u>
Excess (Deficiency) of Revenues Over Expenditures	332	(2,321,471)	(2,545,778)	(44,060)
Other Financing Sources (Uses):				
Transfers In	0	0	2,587,500	21,789
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>2,587,500</u>	<u>21,789</u>
Net Change in Fund Balances	332	(2,321,471)	41,722	(22,271)
Fund Balances at Beginning of Year	2,782	4,933,653	288,662	35,422
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 3,114</u>	<u>\$ 2,612,182</u>	<u>\$ 330,384</u>	<u>\$ 13,151</u>

WARREN COUNTY, OHIO

Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,037,237	0	0	0	0	0
0	389,069	0	92,522	0	70,000
0	0	0	0	0	0
5,492	0	0	0	0	0
98,485	1,507	0	0	0	0
<u>1,141,214</u>	<u>390,576</u>	<u>0</u>	<u>92,522</u>	<u>0</u>	<u>70,000</u>
0	551,943	0	0	0	0
0	0	0	0	0	0
2,328,523	0	1,832	212,978	0	58,404
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,328,523</u>	<u>551,943</u>	<u>1,832</u>	<u>212,978</u>	<u>0</u>	<u>58,404</u>
(1,187,309)	(161,367)	(1,832)	(120,456)	0	11,596
945,479	0	0	127,000	0	0
0	0	0	0	0	0
<u>945,479</u>	<u>0</u>	<u>0</u>	<u>127,000</u>	<u>0</u>	<u>0</u>
(241,830)	(161,367)	(1,832)	6,544	0	11,596
1,482,789	1,443,702	7,469	37,406	25	15,373
0	0	0	0	0	0
<u>\$ 1,240,959</u>	<u>\$ 1,282,335</u>	<u>\$ 5,637</u>	<u>\$ 43,950</u>	<u>\$ 25</u>	<u>\$ 26,969</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	22,500	1,163,848	410	358,429
Charges for Services	97,292	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	1,435	0	0	0
Total Revenue	<u>121,227</u>	<u>1,163,848</u>	<u>410</u>	<u>358,429</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	358,429
Public Works	0	0	0	0
Health	166,873	0	0	0
Human Services	0	1,056,190	380	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>166,873</u>	<u>1,056,190</u>	<u>380</u>	<u>358,429</u>
Excess (Deficiency) of Revenues Over Expenditures	(45,646)	107,658	30	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(45,646)	107,658	30	0
Fund Balances at Beginning of Year	1,536,849	111,894	3,788	0
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,491,203</u>	<u>\$ 219,552</u>	<u>\$ 3,818</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

Community Corrections	Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,209,803	2,356,420	385,716	622,553	109,965	0
313,524	782,486	0	4,470	156,492	18,710
0	0	0	0	0	0
0	2	0	0	0	0
0	61,575	6,702	0	22,641	0
<u>1,523,327</u>	<u>3,200,483</u>	<u>392,418</u>	<u>627,023</u>	<u>289,098</u>	<u>18,710</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,088,021	0	669,265	0	227,207	2,555
0	0	0	0	0	0
0	0	0	0	0	0
0	3,094,794	0	0	0	0
0	0	0	552,863	0	0
<u>1,088,021</u>	<u>3,094,794</u>	<u>669,265</u>	<u>552,863</u>	<u>227,207</u>	<u>2,555</u>
435,306	105,689	(276,847)	74,160	61,891	16,155
0	248,639	46,792	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>248,639</u>	<u>46,792</u>	<u>0</u>	<u>0</u>	<u>0</u>
435,306	354,328	(230,055)	74,160	61,891	16,155
484,881	188,799	452,720	1,487,884	384,691	116,366
0	0	0	0	0	0
<u>\$ 920,187</u>	<u>\$ 543,127</u>	<u>\$ 222,665</u>	<u>\$ 1,562,044</u>	<u>\$ 446,582</u>	<u>\$ 132,521</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	18,006	6,299	31,220	178,608
All Other Revenue	0	0	5,507	0
Total Revenue	<u>18,006</u>	<u>6,299</u>	<u>36,727</u>	<u>178,608</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	340,674
Public Safety	6,884	10,267	14,864	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>6,884</u>	<u>10,267</u>	<u>14,864</u>	<u>340,674</u>
Excess (Deficiency) of Revenues Over Expenditures	11,122	(3,968)	21,863	(162,066)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,320,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,320,000</u>
Net Change in Fund Balances	11,122	(3,968)	21,863	1,157,934
Fund Balances at Beginning of Year	154,705	78,791	76,386	605,210
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 165,827</u>	<u>\$ 74,823</u>	<u>\$ 98,249</u>	<u>\$ 1,763,144</u>

WARREN COUNTY, OHIO

Courts Special Projects	TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	131,852	0	0	0	0
9,075	53,221	0	0	0	0
0	0	0	0	0	0
315,471	0	0	4,628	9,616	0
0	0	0	10,000	0	3,666
<u>324,546</u>	<u>185,073</u>	<u>0</u>	<u>14,628</u>	<u>9,616</u>	<u>3,666</u>
0	0	0	0	0	0
264,434	0	0	0	0	0
0	133,959	27,118	13,266	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	13,293
0	0	0	0	0	3,034
<u>264,434</u>	<u>133,959</u>	<u>27,118</u>	<u>13,266</u>	<u>0</u>	<u>16,327</u>
60,112	51,114	(27,118)	1,362	9,616	(12,661)
0	0	27,120	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>27,120</u>	<u>0</u>	<u>0</u>	<u>0</u>
60,112	51,114	2	1,362	9,616	(12,661)
952,401	109,099	0	6,060	51,740	286,731
0	0	0	0	0	0
<u>\$ 1,012,513</u>	<u>\$ 160,213</u>	<u>\$ 2</u>	<u>\$ 7,422</u>	<u>\$ 61,356</u>	<u>\$ 274,070</u>

(Continued)

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	County Transit	Total Nonmajor Special Revenue Funds
Revenues:		
Taxes	\$ 0	\$ 7,749,610
Intergovernmental Revenues	1,226,269	22,742,476
Charges for Services	136,375	5,088,941
Licenses and Permits	0	15
Fines and Forfeitures	0	1,127,080
All Other Revenue	23,708	384,978
Total Revenue	<u>1,386,352</u>	<u>37,093,100</u>
Expenditures:		
Current:		
General Government:		
Legislative and Executive	0	5,261,991
Judicial	0	992,663
Public Safety	0	5,285,754
Public Works	0	6,781,163
Health	0	790,993
Human Services	1,246,692	20,151,582
Community and Economic Development	0	555,897
Total Expenditures	<u>1,246,692</u>	<u>39,820,043</u>
Excess (Deficiency) of Revenues Over Expenditures	139,660	(2,726,943)
Other Financing Sources (Uses):		
Transfers In	400,000	5,939,004
Transfers Out	0	(3,386,109)
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>2,552,895</u>
Net Change in Fund Balances	539,660	(174,048)
Fund Balances at Beginning of Year	427,203	33,490,764
Increase in Inventory Reserve	0	414,858
Fund Balances End of Year	<u>\$ 966,863</u>	<u>\$ 33,731,574</u>



WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 7,426,383	\$ 1,450,294	\$ 8,876,677
Receivables:			
Taxes	0	462,346	462,346
Total Assets	<u>\$ 7,426,383</u>	<u>\$ 1,912,640</u>	<u>\$ 9,339,023</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	0	472,214	472,214
Total Deferred Inflows of Resources	<u>0</u>	<u>472,214</u>	<u>472,214</u>
Fund Balances:			
Restricted	7,426,383	1,440,426	8,866,809
Total Fund Balances	<u>7,426,383</u>	<u>1,440,426</u>	<u>8,866,809</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,426,383</u>	<u>\$ 1,912,640</u>	<u>\$ 9,339,023</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014**

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 452,161	\$ 452,161
Intergovernmental Revenues	0	0	0	70,956	70,956
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>523,117</u>	<u>523,117</u>
Expenditures:					
Debt Service:					
Principal Retirement	1,614,445	12,716	770,000	50,000	2,447,161
Interest and Fiscal Charges	301,707	0	118,754	148,334	568,795
Total Expenditures	<u>1,916,152</u>	<u>12,716</u>	<u>888,754</u>	<u>198,334</u>	<u>3,015,956</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,916,152)	(12,716)	(888,754)	324,783	(2,492,839)
Other Financing Sources (Uses):					
Transfers In	0	12,716	701,254	0	713,970
Total Other Financing Sources (Uses)	<u>0</u>	<u>12,716</u>	<u>701,254</u>	<u>0</u>	<u>713,970</u>
Net Change in Fund Balances	(1,916,152)	0	(187,500)	324,783	(1,778,869)
Fund Balances at Beginning of Year	<u>9,342,535</u>	<u>0</u>	<u>187,500</u>	<u>1,115,643</u>	<u>10,645,678</u>
Fund Balances End of Year	<u>\$ 7,426,383</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,440,426</u>	<u>\$ 8,866,809</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014***

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 3,752	\$ 8,342,910	\$ 3,734	\$ 328,503	\$ 8,678,899
Receivables:					
Intergovernmental	0	130,085	26,618	0	156,703
Inventory of Supplies, at Cost	0	87,637	0	0	87,637
Prepaid Items	0	1,501,350	0	0	1,501,350
Total Assets	<u>\$ 3,752</u>	<u>\$ 10,061,982</u>	<u>\$ 30,352</u>	<u>\$ 328,503</u>	<u>\$ 10,424,589</u>
Liabilities:					
Accounts Payable	\$ 0	\$ 281,392	\$ 3,019	\$ 0	\$ 284,411
Interfund Loans Payable	0	0	199,328	0	199,328
Total Liabilities	<u>0</u>	<u>281,392</u>	<u>202,347</u>	<u>0</u>	<u>483,739</u>
Deferred Inflows of Resources:					
Unavailable Amounts	0	130,085	26,618	0	156,703
Total Deferred Inflows of Resources	<u>0</u>	<u>130,085</u>	<u>26,618</u>	<u>0</u>	<u>156,703</u>
Fund Balances:					
Nonspendable	0	1,588,987	0	0	1,588,987
Restricted	3,752	0	0	328,503	332,255
Committed	0	8,061,518	0	0	8,061,518
Unassigned	0	0	(198,613)	0	(198,613)
Total Fund Balances	<u>3,752</u>	<u>9,650,505</u>	<u>(198,613)</u>	<u>328,503</u>	<u>9,784,147</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,752</u>	<u>\$ 10,061,982</u>	<u>\$ 30,352</u>	<u>\$ 328,503</u>	<u>\$ 10,424,589</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 185,036	\$ 0	\$ 185,036
All Other Revenue	0	0	68	0	68
Total Revenue	<u>0</u>	<u>0</u>	<u>185,104</u>	<u>0</u>	<u>185,104</u>
Expenditures:					
Capital Outlay	0	8,164,511	73,315	0	8,237,826
Total Expenditures	<u>0</u>	<u>8,164,511</u>	<u>73,315</u>	<u>0</u>	<u>8,237,826</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(8,164,511)	111,789	0	(8,052,722)
Other Financing Sources (Uses):					
Transfers In	0	5,068,400	5,667	0	5,074,067
Total Other Financing Sources (Uses)	<u>0</u>	<u>5,068,400</u>	<u>5,667</u>	<u>0</u>	<u>5,074,067</u>
Net Change in Fund Balances	0	(3,096,111)	117,456	0	(2,978,655)
Fund Balances at Beginning of Year	3,752	12,746,616	(316,069)	328,503	12,762,802
Fund Balances End of Year	<u>\$ 3,752</u>	<u>\$ 9,650,505</u>	<u>\$ (198,613)</u>	<u>\$ 328,503</u>	<u>\$ 9,784,147</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 46,010,000	\$ 46,010,000	\$ 51,181,380	\$ 5,171,380
Intergovernmental Revenues	5,263,301	5,263,301	6,469,817	1,206,516
Charges for Services	8,018,205	8,018,205	8,626,411	608,206
Licenses and Permits	0	0	11,852	11,852
Investment Earnings	752,125	752,125	1,212,499	460,374
Fines and Forfeitures	265,000	265,000	286,750	21,750
All Other Revenues	1,699,179	1,699,179	2,981,674	1,282,495
Total Revenues	<u>62,007,810</u>	<u>62,007,810</u>	<u>70,770,383</u>	<u>8,762,573</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,467,192	1,319,302	1,164,570	154,732
Materials and Supplies	176,130	182,130	166,173	15,957
Contractual Services	400,691	338,278	319,195	19,083
Other Expenditures	3,077,396	3,226,523	3,092,767	133,756
Capital Outlay	41,000	81,175	66,645	14,530
Total Commissioners	<u>5,162,409</u>	<u>5,147,408</u>	<u>4,809,350</u>	<u>338,058</u>
Auditor:				
Personal Services	1,067,514	1,073,317	975,407	97,910
Materials and Supplies	25,000	25,000	21,766	3,234
Contractual Services	41,403	39,863	29,518	10,345
Other Expenditures	7,700	7,700	1,607	6,093
Capital Outlay	16,531	16,531	341	16,190
Total Auditor	<u>1,158,148</u>	<u>1,162,411</u>	<u>1,028,639</u>	<u>133,772</u>
Treasurer:				
Personal Services	388,518	384,064	381,887	2,177
Materials and Supplies	28,516	28,467	23,732	4,735
Contractual Services	2,500	23,032	22,337	695
Other Expenditures	6,400	15,870	14,273	1,597
Capital Outlay	0	10,810	10,781	29
Total Treasurer	<u>425,934</u>	<u>462,243</u>	<u>453,010</u>	<u>9,233</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,464,490	2,447,315	2,413,963	33,352
Materials and Supplies	29,016	24,991	19,958	5,033
Contractual Services	38,164	27,262	14,765	12,497
Other Expenditures	63,537	66,537	64,901	1,636
Capital Outlay	94,000	123,045	121,812	1,233
Total Prosecutor	<u>2,689,207</u>	<u>2,689,150</u>	<u>2,635,399</u>	<u>53,751</u>
Recorder:				
Personal Services	736,987	718,809	645,598	73,211
Materials and Supplies	10,000	11,017	8,386	2,631
Contractual Services	3,500	10,625	10,371	254
Other Expenditures	4,750	4,750	3,365	1,385
Capital Outlay	82,256	96,139	96,103	36
Total Recorder	<u>837,493</u>	<u>841,340</u>	<u>763,823</u>	<u>77,517</u>
Board of Elections:				
Personal Services	1,130,094	1,142,480	1,086,239	56,241
Materials and Supplies	240,000	141,115	131,116	9,999
Contractual Services	183,375	154,700	149,619	5,081
Other Expenditures	31,791	22,653	19,096	3,557
Capital Outlay	185,000	314,500	312,599	1,901
Total Board of Elections	<u>1,770,260</u>	<u>1,775,448</u>	<u>1,698,669</u>	<u>76,779</u>
Data Processing:				
Personal Services	2,631,416	2,636,178	2,318,264	317,914
Materials and Supplies	210,066	209,571	36,815	172,756
Contractual Services	583,282	583,282	456,667	126,615
Other Expenditures	17,716	17,551	1,433	16,118
Capital Outlay	1,584,844	1,584,844	1,529,730	55,114
Total Data Processing	<u>5,027,324</u>	<u>5,031,426</u>	<u>4,342,909</u>	<u>688,517</u>
Microfilming Process:				
Personal Services	321,110	337,451	285,796	51,655
Materials and Supplies	15,516	11,516	8,514	3,002
Contractual Services	43,985	43,985	28,426	15,559
Other Expenditures	2,500	2,500	1,133	1,367
Capital Outlay	0	4,000	3,936	64
Total Microfilming Process	<u>383,111</u>	<u>399,452</u>	<u>327,805</u>	<u>71,647</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,515,219	2,531,043	2,343,373	187,670
Materials and Supplies	547,637	451,614	402,067	49,547
Contractual Services	1,997,572	1,931,525	1,908,987	22,538
Other Expenditures	10,500	7,500	3,565	3,935
Capital Outlay	303,267	283,472	278,667	4,805
Total Building and Grounds	<u>5,374,195</u>	<u>5,205,154</u>	<u>4,936,659</u>	<u>268,495</u>
Tax Maps:				
Personal Services	352,525	361,825	285,489	76,336
Materials and Supplies	25,146	25,146	1,329	23,817
Contractual Services	1,091	1,091	0	1,091
Other Expenditures	6,274	6,274	439	5,835
Capital Outlay	10,000	10,000	596	9,404
Total Tax Maps	<u>395,036</u>	<u>404,336</u>	<u>287,853</u>	<u>116,483</u>
Total Legislative and Executive	<u>23,223,117</u>	<u>23,118,368</u>	<u>21,284,116</u>	<u>1,834,252</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	2,006,362	2,016,738	1,843,824	172,914
Materials and Supplies	32,851	47,051	40,981	6,070
Contractual Services	581,825	591,815	481,983	109,832
Other Expenditures	14,000	43,972	31,186	12,786
Capital Outlay	142,031	195,831	185,522	10,309
Total Common Pleas Court	<u>2,777,069</u>	<u>2,895,407</u>	<u>2,583,496</u>	<u>311,911</u>
Domestic Relations Court:				
Personal Services	884,841	908,896	882,553	26,343
Materials and Supplies	6,916	6,916	6,603	313
Contractual Services	38,900	38,233	37,597	636
Other Expenditures	10,114	10,114	8,102	2,012
Capital Outlay	5,236	5,236	0	5,236
Total Domestic Relations Court	<u>946,007</u>	<u>969,395</u>	<u>934,855</u>	<u>34,540</u>
Juvenile Court:				
Personal Services	1,236,765	1,241,606	1,218,519	23,087
Materials and Supplies	23,185	28,185	17,437	10,748
Contractual Services	502,297	529,980	518,091	11,889
Other Expenditures	10,441	9,550	5,540	4,010
Capital Outlay	2,000	5,900	5,029	871
Total Juvenile Court	<u>1,774,688</u>	<u>1,815,221</u>	<u>1,764,616</u>	<u>50,605</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	499,245	498,245	476,578	21,667
Materials and Supplies	48,627	47,100	39,643	7,457
Contractual Services	39,588	39,332	35,976	3,356
Other Expenditures	6,000	7,000	2,709	4,291
Capital Outlay	3,000	4,000	3,548	452
Total Probate Court	<u>596,460</u>	<u>595,677</u>	<u>558,454</u>	<u>37,223</u>
Clerk of Courts:				
Personal Services	884,127	881,327	836,400	44,927
Materials and Supplies	209,964	209,964	204,144	5,820
Contractual Services	20,604	17,960	16,830	1,130
Other Expenditures	8,792	29,792	27,283	2,509
Capital Outlay	2,500	5,300	3,875	1,425
Total Clerk of Courts	<u>1,125,987</u>	<u>1,144,343</u>	<u>1,088,532</u>	<u>55,811</u>
Municipal Court:				
Personal Services	296,803	296,803	268,750	28,053
Contractual Services	127,000	127,000	115,846	11,154
Total Municipal Court	<u>423,803</u>	<u>423,803</u>	<u>384,596</u>	<u>39,207</u>
Criminal Prosecutors:				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	<u>51,737</u>	<u>51,737</u>	<u>51,735</u>	<u>2</u>
County Court:				
Personal Services	895,285	900,285	780,828	119,457
Materials and Supplies	28,666	28,166	22,135	6,031
Contractual Services	76,520	71,520	53,126	18,394
Other Expenditures	7,244	7,744	3,931	3,813
Capital Outlay	4,000	4,000	2,916	1,084
Total County Court	<u>1,011,715</u>	<u>1,011,715</u>	<u>862,936</u>	<u>148,779</u>
Certificate of Title Administration:				
Personal Services	829,919	830,033	815,934	14,099
Materials and Supplies	21,000	21,000	15,679	5,321
Contractual Services	114,499	114,096	110,087	4,009
Other Expenditures	6,200	7,450	6,198	1,252
Capital Outlay	2,500	7,818	7,816	2
Total Certificate of Title Administration	<u>974,118</u>	<u>980,397</u>	<u>955,714</u>	<u>24,683</u>
Total Judicial	<u>9,681,584</u>	<u>9,887,695</u>	<u>9,184,934</u>	<u>702,761</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	350,896	351,402	347,566	3,836
Materials and Supplies	22,000	21,349	19,133	2,216
Contractual Services	170,628	115,205	95,106	20,099
Other Expenditures	10,700	10,694	9,684	1,010
Capital Outlay	0	28,374	28,374	0
Total Coroner	<u>554,224</u>	<u>527,024</u>	<u>499,863</u>	<u>27,161</u>
Sheriff:				
Personal Services	14,121,368	14,002,554	13,157,194	845,360
Materials and Supplies	657,806	732,669	681,042	51,627
Contractual Services	1,812,798	1,672,967	1,574,536	98,431
Other Expenditures	90,735	102,735	80,102	22,633
Capital Outlay	1,100,647	1,277,660	1,191,801	85,859
Total Sheriff	<u>17,783,354</u>	<u>17,788,585</u>	<u>16,684,675</u>	<u>1,103,910</u>
Building Regulation:				
Personal Services	857,682	858,033	813,228	44,805
Materials and Supplies	52,000	52,000	43,164	8,836
Contractual Services	9,187	10,088	8,217	1,871
Other Expenditures	13,500	8,085	4,656	3,429
Capital Outlay	25,000	29,064	29,007	57
Total Building Regulation	<u>957,369</u>	<u>957,270</u>	<u>898,272</u>	<u>58,998</u>
Adult Probation:				
Personal Services	1,200,180	1,182,367	918,899	263,468
Materials and Supplies	44,200	51,575	46,124	5,451
Contractual Services	30,119	22,240	19,520	2,720
Other Expenditures	1,000	2,410	2,035	375
Capital Outlay	3,025	5,119	5,025	94
Total Adult Probation	<u>1,278,524</u>	<u>1,263,711</u>	<u>991,603</u>	<u>272,108</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	941,353	876,875	814,149	62,726
Materials and Supplies	11,000	17,000	14,477	2,523
Contractual Services	7,000	7,000	4,425	2,575
Other Expenditures	6,000	6,000	2,308	3,692
Capital Outlay	2,000	29,000	28,464	536
Total Juvenile Probation	<u>967,353</u>	<u>935,875</u>	<u>863,823</u>	<u>72,052</u>
Juvenile Detention:				
Personal Services	1,432,796	1,388,419	1,298,155	90,264
Materials and Supplies	22,000	22,000	19,741	2,259
Contractual Services	135,500	167,750	153,594	14,156
Other Expenditures	4,000	6,000	3,730	2,270
Capital Outlay	16,000	29,400	17,141	12,259
Total Juvenile Detention	<u>1,610,296</u>	<u>1,613,569</u>	<u>1,492,361</u>	<u>121,208</u>
Communication Dispatch:				
Personal Services	2,552,783	2,436,380	2,349,317	87,063
Materials and Supplies	15,687	8,600	7,769	831
Contractual Services	84,221	111,836	106,959	4,877
Other Expenditures	3,000	4,000	2,881	1,119
Capital Outlay	147,373	232,384	232,129	255
Total Communication Dispatch	<u>2,803,064</u>	<u>2,793,200</u>	<u>2,699,055</u>	<u>94,145</u>
Telecommunications:				
Personal Services	1,502,482	1,442,057	1,418,105	23,952
Materials and Supplies	66,000	66,000	48,353	17,647
Contractual Services	1,150,348	1,200,773	1,143,453	57,320
Other Expenditures	11,000	11,000	4,893	6,107
Capital Outlay	838,370	848,370	651,173	197,197
Total Telecommunications	<u>3,568,200</u>	<u>3,568,200</u>	<u>3,265,977</u>	<u>302,223</u>
Total Public Safety	<u>29,522,384</u>	<u>29,447,434</u>	<u>27,395,629</u>	<u>2,051,805</u>
Human Services:				
Health:				
Other Expenditures	700	700	583	117
Total Health	<u>700</u>	<u>700</u>	<u>583</u>	<u>117</u>

(Continued)

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –General Fund
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	793,175	892,175	822,666	69,509
Materials and Supplies	43,061	55,500	47,526	7,974
Contractual Services	183,600	198,350	161,923	36,427
Other Expenditures	893,838	671,985	541,869	130,116
Capital Outlay	326,941	383,399	374,363	9,036
Total Veterans' Services	<u>2,240,615</u>	<u>2,201,409</u>	<u>1,948,347</u>	<u>253,062</u>
Total Human Services	<u>2,241,315</u>	<u>2,202,109</u>	<u>1,948,930</u>	<u>253,179</u>
Community and Economic Development:				
Commissioners:				
Personal Services	201,419	201,742	190,309	11,433
Materials and Supplies	5,000	5,500	4,644	856
Contractual Services	14,518	13,195	2,854	10,341
Other Operating Expenditures	69,300	66,346	58,449	7,897
Capital Outlay	12,646	16,100	15,200	900
Total Community and Economic Development	<u>302,883</u>	<u>302,883</u>	<u>271,456</u>	<u>31,427</u>
Total Expenditures	<u>64,971,283</u>	<u>64,958,489</u>	<u>60,085,065</u>	<u>4,873,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,963,473)	(2,950,679)	10,685,318	13,635,997
Other Financing Sources (Uses):				
Transfers In	0	0	1,320,000	1,320,000
Transfers Out	(6,570,293)	(15,348,724)	(15,134,326)	214,398
Advances In	399,773	399,773	559,773	160,000
Advances Out	0	0	(2,639,328)	(2,639,328)
Total Other Financing Sources (Uses)	<u>(6,170,520)</u>	<u>(14,948,951)</u>	<u>(15,893,881)</u>	<u>(944,930)</u>
Net Change in Fund Balance	(9,133,993)	(17,899,630)	(5,208,563)	12,691,067
Fund Balance at Beginning of Year	22,881,916	22,881,916	22,881,916	0
Prior Year Encumbrances	3,454,217	3,454,217	3,454,217	0
Fund Balance at End of Year	<u>\$ 17,202,140</u>	<u>\$ 8,436,503</u>	<u>\$ 21,127,570</u>	<u>\$ 12,691,067</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2014***

BOARD OF DEVELOPMENTAL DISABILITIES FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 17,745,000	\$ 17,745,000	\$ 17,836,230	\$ 91,230
Intergovernmental Revenues	6,355,400	6,355,400	9,592,656	3,237,256
Charges for Services	470,069	476,391	424,597	(51,794)
All Other Revenues	348,500	322,527	428,997	106,470
Total Revenues	<u>24,918,969</u>	<u>24,899,318</u>	<u>28,282,480</u>	<u>3,383,162</u>
Expenditures:				
Human Services:				
Personal Services	13,370,209	13,342,993	11,157,735	2,185,258
Materials and Supplies	510,438	438,749	359,795	78,954
Contractual Services	14,642,777	13,389,567	12,426,502	963,065
Health Insurance Claims	90,000	120,000	119,900	100
Other Expenditures	948,929	1,592,694	1,426,975	165,719
Capital Outlay	807,725	1,047,987	790,067	257,920
Total Expenditures	<u>30,370,078</u>	<u>29,931,990</u>	<u>26,280,974</u>	<u>3,651,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,451,109)	(5,032,672)	2,001,506	7,034,178
Other Financing Sources (Uses):				
Transfers In	110,000	140,000	140,000	0
Transfers Out	(110,000)	(140,000)	(140,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,451,109)	(5,032,672)	2,001,506	7,034,178
Fund Balance at Beginning of Year	30,506,720	30,506,720	30,506,720	0
Prior Year Encumbrances	1,320,447	1,320,447	1,320,447	0
Fund Balance at End of Year	<u>\$ 26,376,058</u>	<u>\$ 26,794,495</u>	<u>\$ 33,828,673</u>	<u>\$ 7,034,178</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Debt Service Fund
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 1,321,980	\$ 1,321,980	\$ 0
Total Revenues	<u>1,321,980</u>	<u>1,321,980</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,025,998	1,025,998	0
Interest and Fiscal Charges	<u>455,482</u>	<u>455,349</u>	<u>133</u>
Total Expenditures	<u>1,481,480</u>	<u>1,481,347</u>	<u>133</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(159,500)	(159,367)	133
Fund Balance at Beginning of Year	<u>575,202</u>	<u>575,202</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 415,702</u>	<u>\$ 415,835</u>	<u>\$ 133</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,580,168	\$ 3,599,263	\$ 19,095
Intergovernmental Revenues	2,767,226	1,486,569	(1,280,657)
Fines and Forfeitures	52,003	52,003	0
All Other Revenues	250,000	110,807	(139,193)
Total Revenues	<u>6,649,397</u>	<u>5,248,642</u>	<u>(1,400,755)</u>
Expenditures:			
Capital Outlay	12,892,278	12,438,068	454,210
Debt Service:			
Interest and Fiscal Charges	12,000	12,000	0
Total Expenditures	<u>12,904,278</u>	<u>12,450,068</u>	<u>454,210</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,254,881)	(7,201,426)	(946,545)
Other Financing Sources (Uses):			
General Obligation Notes Issued	2,000,000	2,000,000	0
Premium on Notes Issued	13,900	13,900	0
Transfers In	4,684,145	3,373,393	(1,310,752)
Transfers Out	(287,865)	0	287,865
Advances In	0	3,118,886	3,118,886
Advances Out	(3,295,653)	(4,529,925)	(1,234,272)
Total Other Financing Sources (Uses)	<u>3,114,527</u>	<u>3,976,254</u>	<u>861,727</u>
Net Change in Fund Balance	(3,140,354)	(3,225,172)	(84,818)
Fund Balance at Beginning of Year	1,497,413	1,497,413	0
Prior Year Encumbrances	2,069,934	2,069,934	0
Fund Balance at End of Year	<u>\$ 426,993</u>	<u>\$ 342,175</u>	<u>\$ (84,818)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 5,800,000	\$ 5,910,390	\$ 110,390
Intergovernmental Revenues	750,000	865,222	115,222
Total Revenues	<u>6,550,000</u>	<u>6,775,612</u>	<u>225,612</u>
Expenditures:			
Human Services:			
Contractual Services	9,789,912	8,667,728	1,122,184
Other Expenditures	<u>96,000</u>	<u>84,265</u>	<u>11,735</u>
Total Expenditures	<u>9,885,912</u>	<u>8,751,993</u>	<u>1,133,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,335,912)	(1,976,381)	1,359,531
Fund Balance at Beginning of Year	5,397,643	5,397,643	0
Prior Year Encumbrances	<u>2,194,972</u>	<u>2,194,972</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,256,703</u>	<u>\$ 5,616,234</u>	<u>\$ 1,359,531</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014*****MOTOR VEHICLE AND GASOLINE TAX FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,585,000	\$ 1,834,984	\$ 249,984
Intergovernmental Revenues	7,170,000	8,883,050	1,713,050
Charges for Services	9,000	7,040	(1,960)
Fines and Forfeitures	160,000	140,394	(19,606)
All Other Revenues	0	78,686	78,686
Total Revenues	<u>8,924,000</u>	<u>10,944,154</u>	<u>2,020,154</u>
Expenditures:			
Public Works:			
Personal Services	3,473,913	3,131,424	342,489
Materials and Supplies	1,858,316	1,774,597	83,719
Contractual Services	3,364,955	3,112,268	252,687
Other Expenditures	35,246	24,784	10,462
Capital Outlay	548,615	441,971	106,644
Total Expenditures	<u>9,281,045</u>	<u>8,485,044</u>	<u>796,001</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,045)	2,459,110	2,816,155
Other Financing Sources (Uses):			
Transfers Out	(4,656,454)	(3,386,109)	1,270,345
Advances In	3,295,653	4,529,925	1,234,272
Advances Out	0	(3,118,885)	(3,118,885)
Total Other Financing Sources (Uses)	<u>(1,360,801)</u>	<u>(1,975,069)</u>	<u>(614,268)</u>
Net Change in Fund Balance	(1,717,846)	484,041	2,201,887
Fund Balance at Beginning of Year	2,801,033	2,801,033	0
Prior Year Encumbrances	362,557	362,557	0
Fund Balance at End of Year	<u>\$ 1,445,744</u>	<u>\$ 3,647,631</u>	<u>\$ 2,201,887</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,689,318	\$ 2,752,496	\$ 63,178
All Other Revenues	19,236	18,985	(251)
Total Revenues	<u>2,708,554</u>	<u>2,771,481</u>	<u>62,927</u>
Expenditures:			
Human Services:			
Personal Services	2,354,677	1,992,790	361,887
Materials and Supplies	83,217	56,996	26,221
Contractual Services	1,172,849	1,054,480	118,369
Other Expenditures	28,000	22,377	5,623
Capital Outlay	10,000	8,877	1,123
Total Expenditures	<u>3,648,743</u>	<u>3,135,520</u>	<u>513,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(940,189)	(364,039)	576,150
Other Financing Sources (Uses):			
Transfers In	214,685	214,685	0
Total Other Financing Sources (Uses)	<u>214,685</u>	<u>214,685</u>	<u>0</u>
Net Change in Fund Balance	(725,504)	(149,354)	576,150
Fund Balance at Beginning of Year	651,758	651,758	0
Prior Year Encumbrances	73,747	73,747	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 576,151</u>	<u>\$ 576,150</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 343,645	\$ 436,597	\$ 92,952
Fines and Forfeitures	49,380	49,390	10
All Other Revenues	11,476	14,847	3,371
Total Revenues	<u>404,501</u>	<u>500,834</u>	<u>96,333</u>
Expenditures:			
Health:			
Personal Services	253,353	244,007	9,346
Materials and Supplies	54,349	51,797	2,552
Contractual Services	237,080	236,450	630
Other Expenditures	16,367	15,564	803
Capital Outlay	22,705	22,705	0
Total Expenditures	<u>583,854</u>	<u>570,523</u>	<u>13,331</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(179,353)	(69,689)	109,664
Fund Balance at Beginning of Year	257,080	257,080	0
Fund Balance at End of Year	<u>\$ 77,727</u>	<u>\$ 187,391</u>	<u>\$ 109,664</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 344,930	\$ 359,112	\$ 14,182
All Other Revenues	59	59	0
Total Revenues	<u>344,989</u>	<u>359,171</u>	<u>14,182</u>
Expenditures:			
Judicial:			
Personal Services	47,652	46,652	1,000
Materials and Supplies	93,839	77,656	16,183
Contractual Services	299,156	290,899	8,257
Other Expenditures	8,470	5,966	2,504
Total Expenditures	<u>449,117</u>	<u>421,173</u>	<u>27,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,128)	(62,002)	42,126
Fund Balance at Beginning of Year	412,106	412,106	0
Prior Year Encumbrances	43,272	43,272	0
Fund Balance at End of Year	<u>\$ 351,250</u>	<u>\$ 393,376</u>	<u>\$ 42,126</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>1,711</u>	<u>1,711</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,711</u>	<u>\$ 1,711</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,600	\$ 6,667	\$ 3,067
All Other Revenues	0	49,386	49,386
Total Revenues	<u>3,600</u>	<u>56,053</u>	<u>52,453</u>
Expenditures:			
Judicial:			
Contractual Services	<u>3,600</u>	<u>0</u>	<u>3,600</u>
Total Expenditures	<u>3,600</u>	<u>0</u>	<u>3,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	56,053	56,053
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 56,053</u>	<u>\$ 56,053</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 78,500	\$ 94,440	\$ 15,940
Total Revenues	<u>78,500</u>	<u>94,440</u>	<u>15,940</u>
Expenditures:			
Public Safety:			
Personal Services	25,500	21,591	3,909
Contractual Services	45,700	0	45,700
Other Expenditures	<u>7,300</u>	<u>7,205</u>	<u>95</u>
Total Expenditures	<u>78,500</u>	<u>28,796</u>	<u>49,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	65,644	65,644
Fund Balance at Beginning of Year	<u>187,598</u>	<u>187,598</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 187,598</u>	<u>\$ 253,242</u>	<u>\$ 65,644</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 22,050	\$ 28,125	\$ 6,075
Total Revenues	<u>22,050</u>	<u>28,125</u>	<u>6,075</u>
Expenditures:			
Judicial:			
Personal Services	18,277	0	18,277
Other Expenditures	<u>3,773</u>	<u>2,918</u>	<u>855</u>
Total Expenditures	<u>22,050</u>	<u>2,918</u>	<u>19,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	25,207	25,207
Fund Balance at Beginning of Year	<u>57,313</u>	<u>57,313</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 57,313</u>	<u>\$ 82,520</u>	<u>\$ 25,207</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	PERMISSIVE TAX FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 438,326	\$ 473,094	\$ 34,768
Total Revenues	<u>438,326</u>	<u>473,094</u>	<u>34,768</u>
Expenditures:			
Public Works:			
Capital Outlay	1,611,352	1,426,303	185,049
Total Expenditures	<u>1,611,352</u>	<u>1,426,303</u>	<u>185,049</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,173,026)	(953,209)	219,817
Fund Balance at Beginning of Year	519,537	519,537	0
Prior Year Encumbrances	1,197,818	1,197,818	0
Fund Balance at End of Year	<u>\$ 544,329</u>	<u>\$ 764,146</u>	<u>\$ 219,817</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 40,000	\$ 44,093	\$ 4,093
Total Revenues	<u>40,000</u>	<u>44,093</u>	<u>4,093</u>
Expenditures:			
Health:			
Contractual Services	<u>52,567</u>	<u>52,567</u>	<u>0</u>
Total Expenditures	<u>52,567</u>	<u>52,567</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,567)	(8,474)	4,093
Fund Balance at Beginning of Year	<u>19,688</u>	<u>19,688</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,121</u>	<u>\$ 11,214</u>	<u>\$ 4,093</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,002,300	\$ 2,390,428	\$ 388,128
Licenses and Permits	0	15	15
All Other Revenues	0	198	198
Total Revenues	<u>2,002,300</u>	<u>2,390,641</u>	<u>388,341</u>
Expenditures:			
Legislative and Executive:			
Personal Services	924,500	623,549	300,951
Materials and Supplies	26,000	13,247	12,753
Contractual Services	1,103,750	521,524	582,226
Other Expenditures	3,672,199	3,635,336	36,863
Capital Outlay	40,000	1,607	38,393
Total Expenditures	<u>5,766,449</u>	<u>4,795,263</u>	<u>971,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,764,149)	(2,404,622)	1,359,527
Fund Balance at Beginning of Year	4,893,222	4,893,222	0
Prior Year Encumbrances	3,750	3,750	0
Fund Balance at End of Year	<u>\$ 1,132,823</u>	<u>\$ 2,492,350</u>	<u>\$ 1,359,527</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,292,194	\$ 2,330,734	\$ 38,540
All Other Revenues	74,279	76,437	2,158
Total Revenues	<u>2,366,473</u>	<u>2,407,171</u>	<u>40,698</u>
Expenditures:			
Human Services:			
Personal Services	2,249,705	2,204,174	45,531
Materials and Supplies	44,500	42,669	1,831
Contractual Services	2,639,453	2,540,615	98,838
Other Expenditures	393,503	355,329	38,174
Capital Outlay	10,000	3,891	6,109
Total Expenditures	<u>5,337,161</u>	<u>5,146,678</u>	<u>190,483</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,970,688)	(2,739,507)	231,181
Other Financing Sources (Uses):			
Transfers In	<u>2,587,500</u>	<u>2,587,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,587,500</u>	<u>2,587,500</u>	<u>0</u>
Net Change in Fund Balance	(383,188)	(152,007)	231,181
Fund Balance at Beginning of Year	358,583	358,583	0
Prior Year Encumbrances	24,603	24,603	0
Fund Balance at End of Year	<u>\$ (2)</u>	<u>\$ 231,179</u>	<u>\$ 231,181</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 56,679	\$ 59,129	\$ 2,450
Total Revenues	<u>56,679</u>	<u>59,129</u>	<u>2,450</u>
Expenditures:			
Public Safety:			
Personal Services	76,129	69,077	7,052
Materials and Supplies	153	0	153
Other Expenditures	<u>28,996</u>	<u>28,105</u>	<u>891</u>
Total Expenditures	<u>105,278</u>	<u>97,182</u>	<u>8,096</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,599)	(38,053)	10,546
Other Financing Sources (Uses):			
Transfers In	<u>21,789</u>	<u>21,789</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>21,789</u>	<u>21,789</u>	<u>0</u>
Net Change in Fund Balance	(26,810)	(16,264)	10,546
Fund Balance at Beginning of Year	<u>26,810</u>	<u>26,810</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 10,546</u>	<u>\$ 10,546</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,037,914	\$ 1,045,249	\$ 7,335
Fines and Forfeitures	600	5,465	4,865
All Other Revenues	119,143	122,962	3,819
Total Revenues	<u>1,157,657</u>	<u>1,173,676</u>	<u>16,019</u>
Expenditures:			
Public Safety:			
Personal Services	1,800,179	1,673,630	126,549
Materials and Supplies	80,299	69,925	10,374
Contractual Services	676,330	569,266	107,064
Other Expenditures	83,614	73,799	9,815
Capital Outlay	12,000	6,701	5,299
Total Expenditures	<u>2,652,422</u>	<u>2,393,321</u>	<u>259,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,494,765)	(1,219,645)	275,120
Other Financing Sources (Uses):			
Transfers In	945,479	945,479	0
Total Other Financing Sources (Uses)	<u>945,479</u>	<u>945,479</u>	<u>0</u>
Net Change in Fund Balance	(549,286)	(274,166)	275,120
Fund Balance at Beginning of Year	1,347,622	1,347,622	0
Prior Year Encumbrances	92,878	92,878	0
Fund Balance at End of Year	<u>\$ 891,214</u>	<u>\$ 1,166,334</u>	<u>\$ 275,120</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 386,997	\$ 386,997
All Other Revenues	0	19,526	19,526
Total Revenues	<u>0</u>	<u>406,523</u>	<u>406,523</u>
Expenditures:			
Legislative and Executive:			
Personal Services	531,312	524,957	6,355
Materials and Supplies	5,801	1,353	4,448
Contractual Services	50,474	40,276	10,198
Other Expenditures	4,382	2,354	2,028
Capital Outlay	6,376	3,148	3,228
Total Expenditures	<u>598,345</u>	<u>572,088</u>	<u>26,257</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(598,345)	(165,565)	432,780
Fund Balance at Beginning of Year	1,461,649	1,461,649	0
Prior Year Encumbrances	1,209	1,209	0
Fund Balance at End of Year	<u>\$ 864,513</u>	<u>\$ 1,297,293</u>	<u>\$ 432,780</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>1,833</u>	<u>1,832</u>	<u>1</u>
Total Expenditures	<u>1,833</u>	<u>1,832</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,833)	(1,832)	1
Fund Balance at Beginning of Year	<u>7,469</u>	<u>7,469</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,636</u>	<u>\$ 5,637</u>	<u>\$ 1</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 95,988	\$ 100,725	\$ 4,737
Total Revenues	<u>95,988</u>	<u>100,725</u>	<u>4,737</u>
Expenditures:			
Public Safety:			
Personal Services	237,917	207,920	29,997
Materials and Supplies	5,000	3,053	1,947
Contractual Services	5,150	306	4,844
Other Expenditures	<u>500</u>	<u>0</u>	<u>500</u>
Total Expenditures	<u>248,567</u>	<u>211,279</u>	<u>37,288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,579)	(110,554)	42,025
Other Financing Sources (Uses):			
Transfers In	<u>127,000</u>	<u>127,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>127,000</u>	<u>127,000</u>	<u>0</u>
Net Change in Fund Balance	(25,579)	16,446	42,025
Fund Balance at Beginning of Year	33,571	33,571	0
Prior Year Encumbrances	<u>216</u>	<u>216</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,208</u>	<u>\$ 50,233</u>	<u>\$ 42,025</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	DONATIONS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>25</u>	<u>25</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,000	\$ 70,000	\$ 10,000
Total Revenues	<u>60,000</u>	<u>70,000</u>	<u>10,000</u>
Expenditures:			
Public Safety:			
Personal Services	65,917	61,528	4,389
Other Expenditures	<u>160</u>	<u>159</u>	<u>1</u>
Total Expenditures	<u>66,077</u>	<u>61,687</u>	<u>4,390</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,077)	8,313	14,390
Fund Balance at Beginning of Year	<u>21,948</u>	<u>21,948</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,871</u>	<u>\$ 30,261</u>	<u>\$ 14,390</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 22,500	\$ 22,500	\$ 0
Charges for Services	87,955	94,581	6,626
All Other Revenues	1,525	1,525	0
Total Revenues	<u>111,980</u>	<u>118,606</u>	<u>6,626</u>
Expenditures:			
Health:			
Personal Services	141,116	134,198	6,918
Materials and Supplies	27,475	15,281	12,194
Contractual Services	61,006	26,070	34,936
Other Expenditures	28,740	1,150	27,590
Capital Outlay	2,050	480	1,570
Total Expenditures	<u>260,387</u>	<u>177,179</u>	<u>83,208</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(148,407)	(58,573)	89,834
Fund Balance at Beginning of Year	1,520,264	1,520,264	0
Prior Year Encumbrances	11,429	11,429	0
Fund Balance at End of Year	<u>\$ 1,383,286</u>	<u>\$ 1,473,120</u>	<u>\$ 89,834</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,008,523	\$ 1,038,023	\$ 29,500
All Other Revenues	8,614	8,614	0
Total Revenues	<u>1,017,137</u>	<u>1,046,637</u>	<u>29,500</u>
Expenditures:			
Human Services:			
Personal Services	497,908	494,048	3,860
Materials and Supplies	16,800	12,485	4,315
Contractual Services	610,806	570,236	40,570
Other Expenditures	7,199	7,084	115
Capital Outlay	21,209	20,059	1,150
Total Expenditures	<u>1,153,922</u>	<u>1,103,912</u>	<u>50,010</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,785)	(57,275)	79,510
Fund Balance at Beginning of Year	100,141	100,141	0
Prior Year Encumbrances	37,816	37,816	0
Fund Balance at End of Year	<u>\$ 1,172</u>	<u>\$ 80,682</u>	<u>\$ 79,510</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 410	\$ 410
Total Revenues	<u>0</u>	<u>410</u>	<u>410</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	380	1,320
Contractual Services	200	0	200
Other Expenditures	<u>700</u>	<u>598</u>	<u>102</u>
Total Expenditures	<u>2,600</u>	<u>978</u>	<u>1,622</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,600)	(568)	2,032
Fund Balance at Beginning of Year	<u>4,386</u>	<u>4,386</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,786</u>	<u>\$ 3,818</u>	<u>\$ 2,032</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 410,171	\$ 410,171	\$ 0
Total Revenues	<u>410,171</u>	<u>410,171</u>	<u>0</u>
Expenditures:			
Public Safety:			
Other Expenditures	410,171	410,171	0
Total Expenditures	<u>410,171</u>	<u>410,171</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	(128,000)	(128,000)	0
Prior Year Encumbrances	128,000	128,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

COMMUNITY CORRECTIONS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,251,191	\$ 1,251,191	\$ 0
Charges for Services	331,250	369,338	38,088
Total Revenues	<u>1,582,441</u>	<u>1,620,529</u>	<u>38,088</u>
Expenditures:			
Public Safety:			
Personal Services	597,656	548,468	49,188
Materials and Supplies	17,707	16,302	1,405
Contractual Services	1,088,986	550,657	538,329
Other Expenditures	7,151	6,208	943
Capital Outlay	31,179	4,720	26,459
Total Expenditures	<u>1,742,679</u>	<u>1,126,355</u>	<u>616,324</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,238)	494,174	654,412
Fund Balance at Beginning of Year	369,512	369,512	0
Prior Year Encumbrances	2,904	2,904	0
Fund Balance at End of Year	<u>\$ 212,178</u>	<u>\$ 866,590</u>	<u>\$ 654,412</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,066,937	\$ 2,024,015	\$ (42,922)
Charges for Services	791,362	847,803	56,441
Fines and Forfeitures	0	2	2
All Other Revenues	57,744	57,779	35
Total Revenues	<u>2,916,043</u>	<u>2,929,599</u>	<u>13,556</u>
Expenditures:			
Human Services:			
Personal Services	2,893,054	2,661,221	231,833
Materials and Supplies	66,000	52,115	13,885
Contractual Services	337,728	319,095	18,633
Other Expenditures	88,966	45,818	43,148
Capital Outlay	13,800	8,111	5,689
Total Expenditures	<u>3,399,548</u>	<u>3,086,360</u>	<u>313,188</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(483,505)	(156,761)	326,744
Other Financing Sources (Uses):			
Transfers In	248,639	248,639	0
Total Other Financing Sources (Uses)	<u>248,639</u>	<u>248,639</u>	<u>0</u>
Net Change in Fund Balance	(234,866)	91,878	326,744
Fund Balance at Beginning of Year	226,252	226,252	0
Prior Year Encumbrances	8,614	8,614	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 326,744</u>	<u>\$ 326,744</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 382,649	\$ 382,651	\$ 2
All Other Revenues	5,316	6,702	1,386
Total Revenues	<u>387,965</u>	<u>389,353</u>	<u>1,388</u>
Expenditures:			
Public Safety:			
Personal Services	569,890	484,601	85,289
Materials and Supplies	15,000	14,047	953
Contractual Services	79,556	74,138	5,418
Other Expenditures	7,350	6,583	767
Capital Outlay	123,833	108,685	15,148
Total Expenditures	<u>795,629</u>	<u>688,054</u>	<u>107,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(407,664)	(298,701)	108,963
Other Financing Sources (Uses):			
Transfers In	46,792	46,792	0
Total Other Financing Sources (Uses)	<u>46,792</u>	<u>46,792</u>	<u>0</u>
Net Change in Fund Balance	(360,872)	(251,909)	108,963
Fund Balance at Beginning of Year	389,938	389,938	0
Prior Year Encumbrances	57,166	57,166	0
Fund Balance at End of Year	<u>\$ 86,232</u>	<u>\$ 195,195</u>	<u>\$ 108,963</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 748,087	\$ 748,437	\$ 350
Charges for Services	4,470	4,470	0
All Other Revenues	4,995	4,995	0
Total Revenues	<u>757,552</u>	<u>757,902</u>	<u>350</u>
Expenditures:			
Community and Economic Development:			
Personal Services	107,449	90,987	16,462
Materials and Supplies	56,130	395	55,735
Contractual Services	28,000	23,492	4,508
Other Expenditures	151,050	147,670	3,380
Capital Outlay	687,450	652,669	34,781
Total Expenditures	<u>1,030,079</u>	<u>915,213</u>	<u>114,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(272,527)	(157,311)	115,216
Fund Balance at Beginning of Year	171,374	171,374	0
Prior Year Encumbrances	177,410	177,410	0
Fund Balance at End of Year	<u>\$ 76,257</u>	<u>\$ 191,473</u>	<u>\$ 115,216</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 89,092	\$ 97,014	\$ 7,922
Charges for Services	80,000	155,371	75,371
All Other Revenues	22,641	22,641	0
Total Revenues	<u>191,733</u>	<u>275,026</u>	<u>83,293</u>
Expenditures:			
Public Safety:			
Personal Services	239,074	228,862	10,212
Materials and Supplies	9,368	7,978	1,390
Contractual Services	100,000	57,430	42,570
Other Expenditures	6,051	0	6,051
Capital Outlay	44,628	38,139	6,489
Total Expenditures	<u>399,121</u>	<u>332,409</u>	<u>66,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(207,388)	(57,383)	150,005
Other Financing Sources (Uses):			
Advances In	0	40,000	40,000
Advances Out	(20,000)	(30,000)	(10,000)
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>10,000</u>	<u>30,000</u>
Net Change in Fund Balance	(227,388)	(47,383)	180,005
Fund Balance at Beginning of Year	484,420	484,420	0
Prior Year Encumbrances	13,250	13,250	0
Fund Balance at End of Year	<u>\$ 270,282</u>	<u>\$ 450,287</u>	<u>\$ 180,005</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

INDIGENT GUARDIANSHIP FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 17,000	\$ 18,800	\$ 1,800
Total Revenues	<u>17,000</u>	<u>18,800</u>	<u>1,800</u>
Expenditures:			
Judicial:			
Personal Services	3,044	1,826	1,218
Contractual Services	<u>5,000</u>	<u>507</u>	<u>4,493</u>
Total Expenditures	<u>8,044</u>	<u>2,333</u>	<u>5,711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,956	16,467	7,511
Fund Balance at Beginning of Year	<u>115,007</u>	<u>115,007</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 123,963</u>	<u>\$ 131,474</u>	<u>\$ 7,511</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

INDIGENT DRIVER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 16,982	\$ 18,008	\$ 1,026
Total Revenues	<u>16,982</u>	<u>18,008</u>	<u>1,026</u>
Expenditures:			
Public Safety:			
Contractual Services	7,000	6,875	125
Other Expenditures	<u>20,564</u>	<u>20,564</u>	<u>0</u>
Total Expenditures	<u>27,564</u>	<u>27,439</u>	<u>125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,582)	(9,431)	1,151
Fund Balance at Beginning of Year	152,629	152,629	0
Prior Year Encumbrances	<u>1,125</u>	<u>1,125</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 143,172</u>	<u>\$ 144,323</u>	<u>\$ 1,151</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

DRUG LAW ENFORCEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 6,256	\$ 3,256
Total Revenues	<u>3,000</u>	<u>6,256</u>	<u>3,256</u>
Expenditures:			
Public Safety:			
Materials and Supplies	15,000	3,000	12,000
Other Expenditures	<u>10,000</u>	<u>7,260</u>	<u>2,740</u>
Total Expenditures	<u>25,000</u>	<u>10,260</u>	<u>14,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,000)	(4,004)	17,996
Fund Balance at Beginning of Year	<u>78,537</u>	<u>78,537</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 56,537</u>	<u>\$ 74,533</u>	<u>\$ 17,996</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 22,084	\$ 22,084
All Other Revenues	0	5,507	5,507
Total Revenues	0	27,591	27,591
Expenditures:			
Public Safety:			
Personal Services	7,000	5,500	1,500
Other Expenditures	3,250	2,250	1,000
Capital Outlay	30,000	7,114	22,886
Total Expenditures	40,250	14,864	25,386
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,250)	12,727	52,977
Fund Balance at Beginning of Year	76,386	76,386	0
Fund Balance at End of Year	\$ 36,136	\$ 89,113	\$ 52,977

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 165,244	\$ 176,634	\$ 11,390
Total Revenues	<u>165,244</u>	<u>176,634</u>	<u>11,390</u>
Expenditures:			
Judicial:			
Materials and Supplies	24,800	2,828	21,972
Contractual Services	637,881	606,175	31,706
Capital Outlay	<u>425,468</u>	<u>344,563</u>	<u>80,905</u>
Total Expenditures	<u>1,088,149</u>	<u>953,566</u>	<u>134,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(922,905)	(776,932)	145,973
Other Financing Sources (Uses):			
Transfers In	<u>800,000</u>	<u>1,320,000</u>	<u>520,000</u>
Total Other Financing Sources (Uses)	<u>800,000</u>	<u>1,320,000</u>	<u>520,000</u>
Net Change in Fund Balance	(122,905)	543,068	665,973
Fund Balance at Beginning of Year	537,787	537,787	0
Prior Year Encumbrances	<u>58,431</u>	<u>58,431</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 473,313</u>	<u>\$ 1,139,286</u>	<u>\$ 665,973</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 338	\$ 338	\$ 0
Fines and Forfeitures	292,459	325,646	33,187
Total Revenues	<u>292,797</u>	<u>325,984</u>	<u>33,187</u>
Expenditures:			
Judicial:			
Personal Services	200,565	83,780	116,785
Materials and Supplies	5,000	0	5,000
Contractual Services	603,900	138,154	465,746
Other Expenditures	55,886	50,013	5,873
Capital Outlay	9,500	3,798	5,702
Total Expenditures	<u>874,851</u>	<u>275,745</u>	<u>599,106</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(582,054)	50,239	632,293
Fund Balance at Beginning of Year	937,143	937,143	0
Prior Year Encumbrances	8,825	8,825	0
Fund Balance at End of Year	<u>\$ 363,914</u>	<u>\$ 996,207</u>	<u>\$ 632,293</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	TASC GRANT FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 131,852	\$ 131,852	\$ 0
Charges for Services	71,685	76,351	4,666
All Other Revenues	22,760	23,850	1,090
Total Revenues	<u>226,297</u>	<u>232,053</u>	<u>5,756</u>
Expenditures:			
Public Safety:			
Personal Services	214,613	137,638	76,975
Materials and Supplies	35,700	30,671	5,029
Contractual Services	20,500	17,777	2,723
Other Expenditures	3,250	1,027	2,223
Capital Outlay	6,000	3,584	2,416
Total Expenditures	<u>280,063</u>	<u>190,697</u>	<u>89,366</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,766)	41,356	95,122
Other Financing Sources (Uses):			
Advances In	0	50,000	50,000
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Net Change in Fund Balance	(103,766)	41,356	145,122
Fund Balance at Beginning of Year	161,225	161,225	0
Fund Balance at End of Year	<u>\$ 57,459</u>	<u>\$ 202,581</u>	<u>\$ 145,122</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,118	1
Total Expenditures	27,119	27,118	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,119)	(27,118)	1
Other Financing Sources (Uses):			
Transfers In	27,120	27,120	0
Total Other Financing Sources (Uses)	27,120	27,120	0
Net Change in Fund Balance	1	2	1
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 1	\$ 2	\$ 1

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 4,628	\$ 4,628
All Other Revenues	10,000	10,000	0
Total Revenues	10,000	14,628	4,628
Expenditures:			
Public Safety:			
Materials and Supplies	4,060	3,646	414
Other Expenditures	1,000	244	756
Capital Outlay	11,000	9,376	1,624
Total Expenditures	16,060	13,266	2,794
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,060)	1,362	7,422
Fund Balance at Beginning of Year	6,060	6,060	0
Fund Balance at End of Year	\$ 0	\$ 7,422	\$ 7,422

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 9,397</u>	<u>\$ 9,397</u>
Total Revenues	<u> 0</u>	<u> 9,397</u>	<u> 9,397</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u> 30,000</u>	<u> 0</u>	<u> 30,000</u>
Total Expenditures	<u> 30,000</u>	<u> 0</u>	<u> 30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (30,000)</u>	<u> 9,397</u>	<u> 39,397</u>
Fund Balance at Beginning of Year	<u> 51,457</u>	<u> 51,457</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> 21,457</u></u>	<u><u> 60,854</u></u>	<u><u> 39,397</u></u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 14,490	\$ 14,490
Total Revenues	<u>0</u>	<u>14,490</u>	<u>14,490</u>
Expenditures:			
Human Services:			
Contractual Services	5,000	794	4,206
Other Expenditures	<u>55,505</u>	<u>11,461</u>	<u>44,044</u>
Total Expenditures	<u>60,505</u>	<u>12,255</u>	<u>48,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,505)	2,235	62,740
Fund Balance at Beginning of Year	<u>72,757</u>	<u>72,757</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,252</u>	<u>\$ 74,992</u>	<u>\$ 62,740</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 792,568	\$ 1,282,811	\$ 490,243
Charges for Services	150,000	129,824	(20,176)
All Other Revenues	20,000	31,981	11,981
Total Revenues	<u>962,568</u>	<u>1,444,616</u>	<u>482,048</u>
Expenditures:			
Human Services:			
Materials and Supplies	210,300	201,980	8,320
Contractual Services	1,069,340	1,068,367	973
Other Expenditures	31,900	0	31,900
Capital Outlay	290,446	245,910	44,536
Total Expenditures	<u>1,601,986</u>	<u>1,516,257</u>	<u>85,729</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(639,418)	(71,641)	567,777
Other Financing Sources (Uses):			
Transfers In	400,000	400,000	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(239,418)	328,359	567,777
Fund Balance at Beginning of Year	228,687	228,687	0
Prior Year Encumbrances	213,715	213,715	0
Fund Balance at End of Year	<u>\$ 202,984</u>	<u>\$ 770,761</u>	<u>\$ 567,777</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,614,445	1,614,445	0
Interest and Fiscal Charges	301,707	301,707	0
Total Expenditures	1,916,152	1,916,152	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,916,152)	(1,916,152)	0
Fund Balance at Beginning of Year	9,342,535	9,342,535	0
Fund Balance at End of Year	\$ 7,426,383	\$ 7,426,383	\$ 0

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	12,716	12,716	0
Total Expenditures	12,716	12,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,716)	(12,716)	0
Other Financing Sources (Uses):			
Transfers In	12,716	12,716	0
Total Other Financing Sources (Uses)	12,716	12,716	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 54,050	\$ 54,050	\$ 0
Total Revenues	<u>54,050</u>	<u>54,050</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	770,000	770,000	0
Interest and Fiscal Charges	<u>118,755</u>	<u>118,755</u>	<u>0</u>
Total Expenditures	<u>888,755</u>	<u>888,755</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(834,705)	(834,705)	0
Other Financing Sources (Uses):			
Transfers In	<u>701,254</u>	<u>701,254</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>701,254</u>	<u>701,254</u>	<u>0</u>
Net Change in Fund Balance	(133,451)	(133,451)	0
Fund Balance at Beginning of Year	<u>133,451</u>	<u>133,451</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 400,000	\$ 452,161	\$ 52,161
Intergovernmental Revenues	0	70,956	70,956
Total Revenues	<u>400,000</u>	<u>523,117</u>	<u>123,117</u>
Expenditures:			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	<u>148,557</u>	<u>148,334</u>	<u>223</u>
Total Expenditures	<u>198,557</u>	<u>198,334</u>	<u>223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	201,443	324,783	123,340
Fund Balance at Beginning of Year	<u>1,115,643</u>	<u>1,115,643</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,317,086</u>	<u>\$ 1,440,426</u>	<u>\$ 123,340</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

SEWER EXTENSION PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>3,752</u>	<u>3,752</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,752</u>	<u>\$ 3,752</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

COUNTY CONSTRUCTION PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 0</u>	<u>\$ 19,931</u>	<u>\$ 19,931</u>
Total Revenues	<u> 0</u>	<u> 19,931</u>	<u> 19,931</u>
Expenditures:			
Capital Outlay	<u> 10,002,776</u>	<u> 8,863,159</u>	<u> 1,139,617</u>
Total Expenditures	<u> 10,002,776</u>	<u> 8,863,159</u>	<u> 1,139,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,002,776)	(8,843,228)	1,159,548
Other Financing Sources (Uses):			
Transfers In	<u> 0</u>	<u> 5,068,400</u>	<u> 5,068,400</u>
Total Other Financing Sources (Uses)	<u> 0</u>	<u> 5,068,400</u>	<u> 5,068,400</u>
Net Change in Fund Balance	(10,002,776)	(3,774,828)	6,227,948
Fund Balance at Beginning of Year	5,152,445	5,152,445	0
Prior Year Encumbrances	6,088,768	6,088,768	0
Fund Balance at End of Year	<u>\$ 1,238,437</u>	<u>\$ 7,466,385</u>	<u>\$ 6,227,948</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 380,629	\$ 185,036	\$ (195,593)
All Other Revenues	<u>286</u>	<u>286</u>	<u>0</u>
Total Revenues	<u>380,915</u>	<u>185,322</u>	<u>(195,593)</u>
Expenditures:			
Capital Outlay	<u>75,938</u>	<u>75,938</u>	<u>0</u>
Total Expenditures	<u>75,938</u>	<u>75,938</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	304,977	109,384	(195,593)
Other Financing Sources (Uses):			
Transfers In	5,667	5,667	0
Advances In	0	199,328	199,328
Advances Out	<u>(329,773)</u>	<u>(329,773)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(324,106)</u>	<u>(124,778)</u>	<u>199,328</u>
Net Change in Fund Balance	(19,129)	(15,394)	3,735
Fund Balance at Beginning of Year	<u>19,128</u>	<u>19,128</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 3,734</u>	<u>\$ 3,735</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>328,503</u>	<u>328,503</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 328,503</u>	<u>\$ 328,503</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Permanent Fund
For the Year Ended December 31, 2014***

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Other Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Total Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,902)	(18,902)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 0</u>

Internal Service Funds

The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Workers' Compensation Self Insurance Fund

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.



WARREN COUNTY, OHIO**Combining Statement of Net Position
Internal Service Funds
December 31, 2014**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 351,909	\$ 4,478,679	\$ 716,012
Receivables:			
Accounts	1,786	45,202	0
Intergovernmental	5,638	0	25,019
Due from Other Funds	23,447	0	436,725
Inventory of Supplies at Cost	0	0	0
Prepaid Items	0	0	0
<i>Total Current Assets</i>	<u>382,780</u>	<u>4,523,881</u>	<u>1,177,756</u>
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	14,646	0	0
Total Assets	<u>397,426</u>	<u>4,523,881</u>	<u>1,177,756</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	10,792	7,522	2,450
Accrued Wages and Benefits Payable	500	2,126	2,126
Intergovernmental Payable	70	8,961	29,985
Claims Payable	0	837,571	0
Due to Other Funds	0	215	215
<i>Total Current Liabilities</i>	<u>11,362</u>	<u>856,395</u>	<u>34,776</u>
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	9,746	9,759
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>9,746</u>	<u>9,759</u>
Total Liabilities	<u>11,362</u>	<u>866,141</u>	<u>44,535</u>
Net Position:			
Net Investment in Capital Assets	14,646	0	0
Unrestricted	371,418	3,657,740	1,133,221
Total Net Position	<u>\$ 386,064</u>	<u>\$ 3,657,740</u>	<u>\$ 1,133,221</u>

WARREN COUNTY, OHIO

Property and Casualty Insurance	Gasoline	Total
\$ 1,320,075	\$ 151,742	\$ 7,018,417
0	0	46,988
0	4,659	35,316
0	51,355	511,527
0	39,380	39,380
134,258	0	134,258
<u>1,454,333</u>	<u>247,136</u>	<u>7,785,886</u>
0	0	14,646
<u>1,454,333</u>	<u>247,136</u>	<u>7,800,532</u>
1,151	40,686	62,601
0	0	4,752
0	0	39,016
0	0	837,571
0	0	430
<u>1,151</u>	<u>40,686</u>	<u>944,370</u>
0	0	19,505
<u>0</u>	<u>0</u>	<u>19,505</u>
<u>1,151</u>	<u>40,686</u>	<u>963,875</u>
0	0	14,646
1,453,182	206,450	6,822,011
<u>\$ 1,453,182</u>	<u>\$ 206,450</u>	<u>\$ 6,836,657</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 463,775	\$ 9,107,414	\$ 979,967
Other Operating Revenue	4,873	175,637	0
Total Operating Revenues	<u>468,648</u>	<u>9,283,051</u>	<u>979,967</u>
Operating Expenses:			
Personal Services	11,443	286,658	218,272
Materials and Supplies	319,475	548	0
Contractual Services	85,849	692,962	222,232
Depreciation	2,173	0	0
Health Insurance Claims	0	7,560,020	0
Other Operating Expenses	206	585,543	0
Total Operating Expenses	<u>419,146</u>	<u>9,125,731</u>	<u>440,504</u>
Income (Loss) Before Transfers	49,502	157,320	539,463
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	49,502	157,320	539,463
Net Position Beginning of Year	<u>336,562</u>	<u>3,500,420</u>	<u>593,758</u>
Net Position End of Year	<u>\$ 386,064</u>	<u>\$ 3,657,740</u>	<u>\$ 1,133,221</u>

WARREN COUNTY, OHIO

Property and Casualty Insurance	Gasoline	Total
\$ 77,549	\$ 1,113,258	\$ 11,741,963
0	0	180,510
<u>77,549</u>	<u>1,113,258</u>	<u>11,922,473</u>
0	0	516,373
0	1,076,730	1,396,753
474,227	0	1,475,270
0	0	2,173
0	0	7,560,020
0	0	585,749
<u>474,227</u>	<u>1,076,730</u>	<u>11,536,338</u>
(396,678)	36,528	386,135
<u>800,000</u>	<u>0</u>	<u>800,000</u>
403,322	36,528	1,186,135
<u>1,049,860</u>	<u>169,922</u>	<u>5,650,522</u>
<u>\$ 1,453,182</u>	<u>\$ 206,450</u>	<u>\$ 6,836,657</u>

WARREN COUNTY, OHIO**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$476,932	\$9,270,265	\$538,588
Cash Payments for Goods and Services	(415,562)	(8,663,768)	(210,990)
Cash Payments to Employees	(11,400)	(285,877)	(216,938)
Net Cash Provided (Used) by Operating Activities	<u>49,970</u>	<u>320,620</u>	<u>110,660</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	49,970	320,620	110,660
Cash and Cash Equivalents at Beginning of Year	<u>301,939</u>	<u>4,158,059</u>	<u>605,352</u>
Cash and Cash Equivalents at End of Year	<u>\$351,909</u>	<u>\$4,478,679</u>	<u>\$716,012</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$49,502	\$157,320	\$539,463
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	73	(20,091)	4
(Increase) Decrease in Due from Other Funds	8,650	0	(436,725)
(Increase) in Intergovernmental Receivables	(3,160)	0	(25,019)
Decrease in Prepaid Items	0	0	0
(Increase) in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	(7,311)	5,785	1,946
Increase in Accrued Wages and Benefits	38	225	225
Increase in Due to Other Funds	0	215	215
Increase in Intergovernmental Payables	5	6,058	29,691
Increase in Claims Payable	0	170,225	0
Increase in Compensated Absences	0	883	860
Total Adjustments	<u>468</u>	<u>163,300</u>	<u>(428,803)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$49,970</u>	<u>\$320,620</u>	<u>\$110,660</u>

WARREN COUNTY, OHIO

Property and Casualty Insurance	Gasoline	Totals
\$77,549	\$1,140,915	\$11,504,249
(471,162)	(1,128,065)	(10,889,547)
0	0	(514,215)
<u>(393,613)</u>	<u>12,850</u>	<u>100,487</u>
800,000	0	800,000
800,000	0	800,000
406,387	12,850	900,487
913,688	138,892	6,117,930
<u>\$1,320,075</u>	<u>\$151,742</u>	<u>\$7,018,417</u>
(\$396,678)	\$36,528	\$386,135
0	0	2,173
0	0	(20,014)
0	26,575	(401,500)
0	740	(27,439)
1,914	0	1,914
0	6,180	6,180
1,151	(57,173)	(55,602)
0	0	488
0	0	430
0	0	35,754
0	0	170,225
0	0	1,743
<u>3,065</u>	<u>(23,678)</u>	<u>(285,648)</u>
<u>(\$393,613)</u>	<u>\$12,850</u>	<u>\$100,487</u>



Fiduciary Funds

The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

Agency Funds

Employees Retirement Fund

To account for the accumulation of the employer's share of contributions until remitted to State OPERS.

Townships, Corporations, Schools, Special Districts, Libraries Fund

To maintain and account for distributions of various revenue sources to subdivisions within the County.

Undivided Water and Sewer Revenue Fund

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

Payroll Fund

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided General Tax, Tangible Personal Tax, County Lodging Tax, Advance Estate Tax Fund

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

Local Government Fund

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

Gasoline Tax Fund

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Motor Vehicle License Fund

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

Trailer Tax Fund

To maintain and account for the accumulation and disbursement of mobile home tax collections.

(Continued)

Agency Funds

Undivided Interest Fund

To maintain and account for the accumulation and disbursement of the County's investment earnings.

Non-Entity Holdings Fund

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only.

Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff and Engineer Fund

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

Other Agency Funds

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

Undivided Trailer Tax

Cigarette Tax

Undivided Wireless 911 Government Assist

Real Estate Advance

Life Insurance

State

Miami Conservancy District

Ohio Elections Commission

Sewer Rotary

Outside Entity Flowthru

Unidentified Deposits

Payment in Lieu of Taxes

Undivided Public Utility Deregulation

Escrow Rotary

Undivided Income Tax – Real Property

Notary Public

Zoning Board

Undivided Federal and State Forfeitures

Refundable Deposits

Court Ordered Sheriff Sales

Undivided Drug Task Force Seizures

Massie Wayne Capacity Fees

Non-Participant Rotary

Forfeited Land

Housing Trust Authority

Recorder's Escrow Rotary

Sex Offender Registration Fee

Undivided Sheriff Web Check Fee

Undivided Indigent Fees

Municipal ORD Violation Indigent

New Undivided Auction Proceeds

Water Department

Dog and Kennel

Mary Haven

Building Inspection

Tax Maps

Recorder

Board of Elections

Records Center

Board of Developmental Disabilities

Treasurer

Licensing

Real Estate

Undivided Evidence Sheriff

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,672	\$8,562,138	(\$8,562,138)	\$2,672
Total Assets	<u>\$2,672</u>	<u>\$8,562,138</u>	<u>(\$8,562,138)</u>	<u>\$2,672</u>
Liabilities				
Payroll Withholding	\$2,672	\$8,562,138	(\$8,562,138)	\$2,672
Total Liabilities	<u>\$2,672</u>	<u>\$8,562,138</u>	<u>(\$8,562,138)</u>	<u>\$2,672</u>
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$50,475,307	(\$50,475,307)	\$0
Total Assets	<u>\$0</u>	<u>\$50,475,307</u>	<u>(\$50,475,307)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$50,475,307	(\$50,475,307)	\$0
Total Liabilities	<u>\$0</u>	<u>\$50,475,307</u>	<u>(\$50,475,307)</u>	<u>\$0</u>
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$24,262,511	(\$24,262,511)	\$0
Total Assets	<u>\$0</u>	<u>\$24,262,511</u>	<u>(\$24,262,511)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$24,262,511	(\$24,262,511)	\$0
Total Liabilities	<u>\$0</u>	<u>\$24,262,511</u>	<u>(\$24,262,511)</u>	<u>\$0</u>
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$228,228	\$24,954,178	(\$24,950,200)	\$232,206
Total Assets	<u>\$228,228</u>	<u>\$24,954,178</u>	<u>(\$24,950,200)</u>	<u>\$232,206</u>
Liabilities				
Unapportioned Monies	\$228,228	\$24,954,178	(\$24,950,200)	\$232,206
Total Liabilities	<u>\$228,228</u>	<u>\$24,954,178</u>	<u>(\$24,950,200)</u>	<u>\$232,206</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Payroll				
Assets				
Cash and Cash Equivalents	\$133,827	\$61,155,234	(\$61,289,061)	\$0
Total Assets	<u>\$133,827</u>	<u>\$61,155,234</u>	<u>(\$61,289,061)</u>	<u>\$0</u>
Liabilities				
Payroll Withholding	\$133,827	\$61,155,234	(\$61,289,061)	\$0
Total Liabilities	<u>\$133,827</u>	<u>\$61,155,234</u>	<u>(\$61,289,061)</u>	<u>\$0</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$229,216,045	(\$229,216,045)	\$0
Total Assets	<u>\$0</u>	<u>\$229,216,045</u>	<u>(\$229,216,045)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$229,216,045	(\$229,216,045)	\$0
Total Liabilities	<u>\$0</u>	<u>\$229,216,045</u>	<u>(\$229,216,045)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$4,574,286	\$353,466,784	(\$354,343,012)	\$3,698,058
Taxes Receivable	291,080,364	299,821,817	(291,080,364)	299,821,817
Total Assets	<u>\$295,654,650</u>	<u>\$653,288,601</u>	<u>(\$645,423,376)</u>	<u>\$303,519,875</u>
Liabilities				
Intergovernmental Payables	\$291,080,364	\$299,821,817	(\$291,080,364)	\$299,821,817
Unapportioned Monies	4,574,286	353,466,784	(354,343,012)	3,698,058
Total Liabilities	<u>\$295,654,650</u>	<u>\$653,288,601</u>	<u>(\$645,423,376)</u>	<u>\$303,519,875</u>
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$2,070	\$26,154	(\$28,224)	\$0
Total Assets	<u>\$2,070</u>	<u>\$26,154</u>	<u>(\$28,224)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$2,070	\$26,154	(\$28,224)	\$0
Total Liabilities	<u>\$2,070</u>	<u>\$26,154</u>	<u>(\$28,224)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$12,813	\$100,174	(\$99,350)	\$13,637
Total Assets	<u>\$12,813</u>	<u>\$100,174</u>	<u>(\$99,350)</u>	<u>\$13,637</u>
Liabilities				
Unapportioned Monies	\$12,813	\$100,174	(\$99,350)	\$13,637
Total Liabilities	<u>\$12,813</u>	<u>\$100,174</u>	<u>(\$99,350)</u>	<u>\$13,637</u>
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$3,603,091	(\$3,603,091)	\$0
Total Assets	<u>\$0</u>	<u>\$3,603,091</u>	<u>(\$3,603,091)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,603,091	(\$3,603,091)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,603,091</u>	<u>(\$3,603,091)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$1,381,814	(\$1,381,814)	\$0
Total Assets	<u>\$0</u>	<u>\$1,381,814</u>	<u>(\$1,381,814)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,381,814	(\$1,381,814)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,381,814</u>	<u>(\$1,381,814)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$130	\$19,552	(\$19,510)	\$172
Total Assets	<u>\$130</u>	<u>\$19,552</u>	<u>(\$19,510)</u>	<u>\$172</u>
Liabilities				
Unapportioned Monies	\$130	\$19,552	(\$19,510)	\$172
Total Liabilities	<u>\$130</u>	<u>\$19,552</u>	<u>(\$19,510)</u>	<u>\$172</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,651,643	(\$3,651,643)	\$0
Total Assets	<u>\$0</u>	<u>\$3,651,643</u>	<u>(\$3,651,643)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,651,643	(\$3,651,643)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,651,643</u>	<u>(\$3,651,643)</u>	<u>\$0</u>
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$0	\$435,272	(\$424,266)	\$11,006
Total Assets	<u>\$0</u>	<u>\$435,272</u>	<u>(\$424,266)</u>	<u>\$11,006</u>
Liabilities				
Unapportioned Monies	\$0	\$435,272	(\$424,266)	\$11,006
Total Liabilities	<u>\$0</u>	<u>\$435,272</u>	<u>(\$424,266)</u>	<u>\$11,006</u>
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,919,105	(\$7,919,105)	\$0
Total Assets	<u>\$0</u>	<u>\$7,919,105</u>	<u>(\$7,919,105)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$7,919,105	(\$7,919,105)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,919,105</u>	<u>(\$7,919,105)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$114,889	\$2,246,940	(\$2,270,696)	\$91,133
Total Assets	<u>\$114,889</u>	<u>\$2,246,940</u>	<u>(\$2,270,696)</u>	<u>\$91,133</u>
Liabilities				
Unapportioned Monies	\$114,889	\$2,246,940	(\$2,270,696)	\$91,133
Total Liabilities	<u>\$114,889</u>	<u>\$2,246,940</u>	<u>(\$2,270,696)</u>	<u>\$91,133</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$31,893	(\$31,893)	\$0
Total Assets	\$0	\$31,893	(\$31,893)	\$0
Liabilities				
Unapportioned Monies	\$0	\$31,893	(\$31,893)	\$0
Total Liabilities	\$0	\$31,893	(\$31,893)	\$0
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$3,255	\$20,324	(\$20,623)	\$2,956
Total Assets	\$3,255	\$20,324	(\$20,623)	\$2,956
Liabilities				
Unapportioned Monies	\$3,255	\$20,324	(\$20,623)	\$2,956
Total Liabilities	\$3,255	\$20,324	(\$20,623)	\$2,956
Life Insurance				
Assets				
Cash and Cash Equivalents	\$6,897	\$110,009	(\$111,247)	\$5,659
Total Assets	\$6,897	\$110,009	(\$111,247)	\$5,659
Liabilities				
Payroll Withholding	\$6,897	\$110,009	(\$111,247)	\$5,659
Total Liabilities	\$6,897	\$110,009	(\$111,247)	\$5,659
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$7,877,613	(\$7,877,613)	\$0
Total Assets	\$0	\$7,877,613	(\$7,877,613)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,877,613	(\$7,877,613)	\$0
Total Liabilities	\$0	\$7,877,613	(\$7,877,613)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
State				
Assets				
Cash and Cash Equivalents	\$3,636	\$120,488	(\$119,506)	\$4,618
Total Assets	<u>\$3,636</u>	<u>\$120,488</u>	<u>(\$119,506)</u>	<u>\$4,618</u>
Liabilities				
Unapportioned Monies	\$3,636	\$120,488	(\$119,506)	\$4,618
Total Liabilities	<u>\$3,636</u>	<u>\$120,488</u>	<u>(\$119,506)</u>	<u>\$4,618</u>
Miami Conservancy District				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$742,383	\$473,825	(\$1,083,692)	\$132,516
Total Assets	<u>\$742,383</u>	<u>\$473,825</u>	<u>(\$1,083,692)</u>	<u>\$132,516</u>
Liabilities				
Unapportioned Monies	\$742,383	\$473,825	(\$1,083,692)	\$132,516
Total Liabilities	<u>\$742,383</u>	<u>\$473,825</u>	<u>(\$1,083,692)</u>	<u>\$132,516</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$1,210,678	(\$1,210,678)	\$0
Total Assets	<u>\$0</u>	<u>\$1,210,678</u>	<u>(\$1,210,678)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,210,678	(\$1,210,678)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,210,678</u>	<u>(\$1,210,678)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$875	(\$875)	\$0
Total Assets	\$0	\$875	(\$875)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$875	(\$875)	\$0
Total Liabilities	\$0	\$875	(\$875)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$27,387	\$61,198	(\$71,445)	\$17,140
Total Assets	\$27,387	\$61,198	(\$71,445)	\$17,140
Liabilities				
Deposits Held Due to Others	\$27,387	\$61,198	(\$71,445)	\$17,140
Total Liabilities	\$27,387	\$61,198	(\$71,445)	\$17,140
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$25,694	(\$25,694)	\$0
Total Assets	\$0	\$25,694	(\$25,694)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$25,694	(\$25,694)	\$0
Total Liabilities	\$0	\$25,694	(\$25,694)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$477,781	(\$477,781)	\$0
Total Assets	\$0	\$477,781	(\$477,781)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$477,781	(\$477,781)	\$0
Total Liabilities	\$0	\$477,781	(\$477,781)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$20,428	(\$20,428)	\$0
Total Assets	\$0	\$20,428	(\$20,428)	\$0
Liabilities				
Unapportioned Monies	\$0	\$20,428	(\$20,428)	\$0
Total Liabilities	\$0	\$20,428	(\$20,428)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$5,553	(\$5,553)	\$0
Total Assets	\$0	\$5,553	(\$5,553)	\$0
Liabilities				
Unapportioned Monies	\$0	\$5,553	(\$5,553)	\$0
Total Liabilities	\$0	\$5,553	(\$5,553)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$1,112,476	\$572,923	(\$368,751)	\$1,316,648
Total Assets	\$1,112,476	\$572,923	(\$368,751)	\$1,316,648
Liabilities				
Unapportioned Monies	\$1,112,476	\$572,923	(\$368,751)	\$1,316,648
Total Liabilities	\$1,112,476	\$572,923	(\$368,751)	\$1,316,648
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$6,605,381	(\$6,605,381)	\$0
Total Assets	\$0	\$6,605,381	(\$6,605,381)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,605,381	(\$6,605,381)	\$0
Total Liabilities	\$0	\$6,605,381	(\$6,605,381)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Notary Public				
Assets				
Cash and Cash Equivalents	\$103,012	\$12,195	(\$8,593)	\$106,614
Total Assets	\$103,012	\$12,195	(\$8,593)	\$106,614
Liabilities				
Deposits Held Due to Others	\$103,012	\$12,195	(\$8,593)	\$106,614
Total Liabilities	\$103,012	\$12,195	(\$8,593)	\$106,614
Zoning Board				
Assets				
Cash and Cash Equivalents	\$208,320	\$120,400	(\$110,200)	\$218,520
Total Assets	\$208,320	\$120,400	(\$110,200)	\$218,520
Liabilities				
Deposits Held Due to Others	\$208,320	\$120,400	(\$110,200)	\$218,520
Total Liabilities	\$208,320	\$120,400	(\$110,200)	\$218,520
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$1,006	\$82,983	(\$83,989)	\$0
Total Assets	\$1,006	\$82,983	(\$83,989)	\$0
Liabilities				
Intergovernmental Payables	\$1,006	\$82,983	(\$83,989)	\$0
Total Liabilities	\$1,006	\$82,983	(\$83,989)	\$0
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$393,669	\$175,057	(\$178,616)	\$390,110
Total Assets	\$393,669	\$175,057	(\$178,616)	\$390,110
Liabilities				
Deposits Held Due to Others	\$393,669	\$175,057	(\$178,616)	\$390,110
Total Liabilities	\$393,669	\$175,057	(\$178,616)	\$390,110

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$17,979,598	\$20,316,929	(\$19,166,406)	\$19,130,121
Total Assets	\$17,979,598	\$20,316,929	(\$19,166,406)	\$19,130,121
Liabilities				
Intergovernmental Payables	\$17,979,598	\$20,316,929	(\$19,166,406)	\$19,130,121
Total Liabilities	\$17,979,598	\$20,316,929	(\$19,166,406)	\$19,130,121
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$803,006	\$21,314,688	(\$21,256,383)	\$861,311
Total Assets	\$803,006	\$21,314,688	(\$21,256,383)	\$861,311
Liabilities				
Unapportioned Monies	\$803,006	\$21,314,688	(\$21,256,383)	\$861,311
Total Liabilities	\$803,006	\$21,314,688	(\$21,256,383)	\$861,311
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$921,056	\$151,750	(\$289,324)	\$783,482
Total Assets	\$921,056	\$151,750	(\$289,324)	\$783,482
Liabilities				
Unapportioned Monies	\$921,056	\$151,750	(\$289,324)	\$783,482
Total Liabilities	\$921,056	\$151,750	(\$289,324)	\$783,482
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$4,600	(\$4,600)	\$0
Total Assets	\$0	\$4,600	(\$4,600)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$4,600	(\$4,600)	\$0
Total Liabilities	\$0	\$4,600	(\$4,600)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$2,865	\$9,593	(\$10,913)	\$1,545
Total Assets	<u>\$2,865</u>	<u>\$9,593</u>	<u>(\$10,913)</u>	<u>\$1,545</u>
Liabilities				
Deposits Held Due to Others	\$2,865	\$9,593	(\$10,913)	\$1,545
Total Liabilities	<u>\$2,865</u>	<u>\$9,593</u>	<u>(\$10,913)</u>	<u>\$1,545</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$2,700	\$18,385	(\$12,600)	\$8,485
Total Assets	<u>\$2,700</u>	<u>\$18,385</u>	<u>(\$12,600)</u>	<u>\$8,485</u>
Liabilities				
Deposits Held Due to Others	\$2,700	\$18,385	(\$12,600)	\$8,485
Total Liabilities	<u>\$2,700</u>	<u>\$18,385</u>	<u>(\$12,600)</u>	<u>\$8,485</u>
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$955,670	(\$955,670)	\$0
Total Assets	<u>\$0</u>	<u>\$955,670</u>	<u>(\$955,670)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$955,670	(\$955,670)	\$0
Total Liabilities	<u>\$0</u>	<u>\$955,670</u>	<u>(\$955,670)</u>	<u>\$0</u>
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$12,417	\$42,858	(\$43,754)	\$11,521
Total Assets	<u>\$12,417</u>	<u>\$42,858</u>	<u>(\$43,754)</u>	<u>\$11,521</u>
Liabilities				
Deposits Held Due to Others	\$12,417	\$42,858	(\$43,754)	\$11,521
Total Liabilities	<u>\$12,417</u>	<u>\$42,858</u>	<u>(\$43,754)</u>	<u>\$11,521</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Sex Offender Registration Fee				
Assets				
Cash and Cash Equivalents	\$0	\$500	\$0	\$500
Total Assets	\$0	\$500	\$0	\$500
Liabilities				
Deposits Held Due to Others	\$0	\$500	\$0	\$500
Total Liabilities	\$0	\$500	\$0	\$500
Undivided Sheriff Web Check Fees				
Assets				
Cash and Cash Equivalents	\$0	\$50,945	(\$41,737)	\$9,208
Total Assets	\$0	\$50,945	(\$41,737)	\$9,208
Liabilities				
Deposits Held Due to Others	\$0	\$50,945	(\$41,737)	\$9,208
Total Liabilities	\$0	\$50,945	(\$41,737)	\$9,208
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$21,581	(\$21,581)	\$0
Total Assets	\$0	\$21,581	(\$21,581)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$21,581	(\$21,581)	\$0
Total Liabilities	\$0	\$21,581	(\$21,581)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$2,455	\$16,423	(\$10,649)	\$8,229
Total Assets	\$2,455	\$16,423	(\$10,649)	\$8,229
Liabilities				
Deposits Held Due to Others	\$2,455	\$16,423	(\$10,649)	\$8,229
Total Liabilities	\$2,455	\$16,423	(\$10,649)	\$8,229

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$152,546	(\$152,546)	\$0
Total Assets	\$0	\$152,546	(\$152,546)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$152,546	(\$152,546)	\$0
Total Liabilities	\$0	\$152,546	(\$152,546)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$4,000	\$17,546	(\$21,546)	\$0
Total Assets	\$4,000	\$17,546	(\$21,546)	\$0
Liabilities				
Deposits Held Due to Others	\$4,000	\$17,546	(\$21,546)	\$0
Total Liabilities	\$4,000	\$17,546	(\$21,546)	\$0
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$3,384,225	\$45,767,651	(\$46,473,100)	\$2,678,776
Total Assets	\$3,384,225	\$45,767,651	(\$46,473,100)	\$2,678,776
Liabilities				
Deposits Held Due to Others	\$3,384,225	\$45,767,651	(\$46,473,100)	\$2,678,776
Total Liabilities	\$3,384,225	\$45,767,651	(\$46,473,100)	\$2,678,776
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$56,911	\$216,316	(\$248,528)	\$24,699
Total Assets	\$56,911	\$216,316	(\$248,528)	\$24,699
Liabilities				
Deposits Held Due to Others	\$56,911	\$216,316	(\$248,528)	\$24,699
Total Liabilities	\$56,911	\$216,316	(\$248,528)	\$24,699

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$11,319	\$1,792,246	(\$1,788,395)	\$15,170
Total Assets	\$11,319	\$1,792,246	(\$1,788,395)	\$15,170
Liabilities				
Deposits Held Due to Others	\$11,319	\$1,792,246	(\$1,788,395)	\$15,170
Total Liabilities	\$11,319	\$1,792,246	(\$1,788,395)	\$15,170
County Court				
Assets				
Cash in Segregated Accounts	\$146,775	\$1,789,887	(\$1,804,907)	\$131,755
Total Assets	\$146,775	\$1,789,887	(\$1,804,907)	\$131,755
Liabilities				
Deposits Held Due to Others	\$146,775	\$1,789,887	(\$1,804,907)	\$131,755
Total Liabilities	\$146,775	\$1,789,887	(\$1,804,907)	\$131,755
Water Department				
Assets				
Cash in Segregated Accounts	\$1,397	\$2	\$0	\$1,399
Total Assets	\$1,397	\$2	\$0	\$1,399
Liabilities				
Deposits Held Due to Others	\$1,397	\$2	\$0	\$1,399
Total Liabilities	\$1,397	\$2	\$0	\$1,399
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$57,810	\$439,211	(\$410,161)	\$86,860
Total Assets	\$57,810	\$439,211	(\$410,161)	\$86,860
Liabilities				
Deposits Held Due to Others	\$57,810	\$439,211	(\$410,161)	\$86,860
Total Liabilities	\$57,810	\$439,211	(\$410,161)	\$86,860

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$32,453	\$45,721	(\$50,922)	\$27,252
Total Assets	\$32,453	\$45,721	(\$50,922)	\$27,252
Liabilities				
Deposits Held Due to Others	\$32,453	\$45,721	(\$50,922)	\$27,252
Total Liabilities	\$32,453	\$45,721	(\$50,922)	\$27,252
Sheriff				
Assets				
Cash in Segregated Accounts	\$46,874	\$883,868	(\$887,521)	\$43,221
Total Assets	\$46,874	\$883,868	(\$887,521)	\$43,221
Liabilities				
Deposits Held Due to Others	\$46,874	\$883,868	(\$887,521)	\$43,221
Total Liabilities	\$46,874	\$883,868	(\$887,521)	\$43,221
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Mary Haven				
Assets				
Cash in Segregated Accounts	\$3,010	\$390	(\$1,539)	\$1,861
Total Assets	\$3,010	\$390	(\$1,539)	\$1,861
Liabilities				
Deposits Held Due to Others	\$3,010	\$390	(\$1,539)	\$1,861
Total Liabilities	\$3,010	\$390	(\$1,539)	\$1,861
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
Recorder				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	\$125	\$0	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	\$125	\$0	\$0	\$125

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Board of Elections				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
Board of Developmental Disabilities				
Assets				
Cash in Segregated Accounts	\$27,480	\$0	(\$27,480)	\$0
Total Assets	\$27,480	\$0	(\$27,480)	\$0
Liabilities				
Deposits Held Due to Others	\$27,480	\$0	(\$27,480)	\$0
Total Liabilities	\$27,480	\$0	(\$27,480)	\$0
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$279,701	(\$279,701)	\$0
Total Assets	\$0	\$279,701	(\$279,701)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$279,701	(\$279,701)	\$0
Total Liabilities	\$0	\$279,701	(\$279,701)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$27,417,104	\$832,555,254	(\$832,896,240)	\$27,076,118
Cash in Segregated Accounts	3,768,939	51,214,993	(51,972,254)	3,011,678
Taxes Receivable	291,080,364	299,821,817	(291,080,364)	299,821,817
Total Assets	<u>\$322,266,407</u>	<u>\$1,183,592,064</u>	<u>(\$1,175,948,858)</u>	<u>\$329,909,613</u>
Liabilities				
Intergovernmental Payables	\$309,060,968	\$321,181,999	(\$311,291,029)	\$318,951,938
Unapportioned Monies	8,536,279	740,164,114	(741,534,599)	7,165,794
Payroll Withholding	143,396	69,827,381	(69,962,446)	8,331
Deposits Held Due to Others	4,525,764	52,418,570	(53,160,784)	3,783,550
Total Liabilities	<u>\$322,266,407</u>	<u>\$1,183,592,064</u>	<u>(\$1,175,948,858)</u>	<u>\$329,909,613</u>



Statistical Section





STATISTICAL TABLES

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county’s overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 31
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Demographic and Economic Information	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 36 – S 53
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Warren County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2005	2006	2007	2008
Governmental Activities:				
Net Investment in Capital Assets	\$81,539,279	\$85,398,414	\$78,317,156	\$86,499,817
Restricted	83,902,769	90,678,144	110,599,082	123,909,039
Unrestricted	819,128	6,778,929	8,720,115	4,974,629
Total Governmental Activities Net Position	<u>\$166,261,176</u>	<u>\$182,855,487</u>	<u>\$197,636,353</u>	<u>\$215,383,485</u>
Business-type Activities:				
Net Investment in Capital Assets	\$139,912,158	\$151,632,916	\$169,102,380	\$181,058,275
Restricted	131,824	138,196	139,125	69,277
Unrestricted	41,779,537	45,521,917	40,636,372	35,413,707
Total Business-type Activities Net Position	<u>\$181,823,519</u>	<u>\$197,293,029</u>	<u>\$209,877,877</u>	<u>\$216,541,259</u>
Primary Government:				
Net Investment in Capital Assets	\$221,451,437	\$237,031,330	\$247,419,536	\$267,558,092
Restricted	84,034,593	90,816,340	110,738,207	123,978,316
Unrestricted	42,598,665	52,300,846	49,356,487	40,388,336
Total Primary Government Net Position	<u>\$348,084,695</u>	<u>\$380,148,516</u>	<u>\$407,514,230</u>	<u>\$431,924,744</u>

Source: County Auditor's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230	\$101,160,373
117,230,738	118,166,446	105,859,570	112,180,708	118,558,889	114,844,167
6,815,521	6,204,333	21,990,171	19,716,416	23,876,754	32,588,945
<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$248,593,485</u>
\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095	\$193,130,833
65,521	65,561	65,192	0	0	0
34,395,771	28,613,852	28,319,700	25,478,533	28,018,215	28,396,492
<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$221,527,325</u>
\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325	\$294,291,206
117,296,259	118,232,007	105,924,762	112,180,708	118,558,889	114,844,167
41,211,292	34,818,185	50,309,871	45,194,949	51,894,969	60,985,437
<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$470,120,810</u>

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,806,979	\$23,168,083	\$20,420,763	\$23,812,522
Judicial	7,041,173	8,374,648	8,463,471	8,890,507
Public Safety	22,597,635	25,369,160	28,038,407	30,434,854
Public Works	7,994,465	6,965,278	18,342,826	8,943,608
Health	627,548	647,914	610,409	645,752
Human Services	37,321,917	38,003,987	38,359,310	40,019,535
Community and Economic Development	1,023,113	1,275,089	1,430,122	2,056,654
Interest and Fiscal Charges	1,485,224	1,212,156	1,209,055	1,298,695
<i>Total Governmental Activities Expenses</i>	<u>98,898,054</u>	<u>105,016,315</u>	<u>116,874,363</u>	<u>116,102,127</u>
Business-type Activities:				
Water	10,241,330	10,944,231	11,955,590	12,721,115
Sewer	10,287,272	10,234,254	10,165,363	10,947,761
Sheriff	2,073,391	2,307,269	2,525,530	2,785,978
Communications Rotary	55,233	42,478	50,932	37,754
Storm Water	116,816	109,582	158,505	199,021
<i>Total Business-type Activities Expenses</i>	<u>22,774,042</u>	<u>23,637,814</u>	<u>24,855,920</u>	<u>26,691,629</u>
<i>Total Primary Government Expenses</i>	<u>\$121,672,096</u>	<u>\$128,654,129</u>	<u>\$141,730,283</u>	<u>\$142,793,756</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,219,028	\$7,687,388	\$7,983,419	\$7,942,240
Judicial	2,159,585	1,957,382	2,070,413	2,288,707
Public Safety	3,257,292	3,183,879	2,937,515	2,878,774
Public Works	513,800	350,017	527,328	343,470
Health	535,296	565,581	563,739	629,957
Human Services	2,217,411	2,485,442	2,543,850	1,803,321
Community and Economic Development	23,827	23,477	610,641	20,588
Operating Grants and Contributions	19,021,085	16,967,683	20,486,915	18,748,618
Capital Grants and Contributions	5,729,622	4,122,575	2,830,599	8,908,520
<i>Total Governmental Activities Program Revenues</i>	<u>40,676,946</u>	<u>37,343,424</u>	<u>40,554,419</u>	<u>43,564,195</u>

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009	\$25,697,153
8,891,285	8,948,673	9,968,293	10,600,831	9,578,991	10,245,183
30,823,637	30,569,557	32,918,838	30,235,088	32,633,993	32,523,550
10,672,612	8,448,937	10,877,264	10,610,939	16,199,240	16,941,023
927,509	690,070	739,922	719,384	751,215	803,660
43,962,308	41,578,821	43,470,337	42,878,607	42,798,814	44,781,022
751,650	1,959,237	1,277,322	1,144,044	718,423	839,410
1,502,025	1,339,714	1,279,520	1,261,821	1,347,515	984,976
<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>
11,576,895	12,949,603	12,628,721	13,624,951	12,324,785	13,199,905
10,749,424	10,288,540	10,866,142	10,241,487	11,791,668	11,353,148
3,052,702	3,306,881	3,850,834	4,305,137	3,681,418	3,939,563
46,573	47,289	44,833	35,554	37,935	95,203
240,274	278,330	226,487	270,936	268,922	305,221
<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>
<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>
\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461	\$8,356,380
2,385,275	3,764,683	3,850,177	3,825,532	3,474,492	3,951,971
2,838,426	3,185,681	3,217,028	3,435,708	4,229,470	3,506,114
443,242	386,432	319,754	188,263	742,190	290,728
607,342	640,977	643,008	615,907	644,580	642,561
1,361,238	1,515,451	1,782,327	2,151,616	2,423,820	1,455,148
47,685	15,797	15,470	91,574	248,724	11,016
20,126,606	18,721,731	16,295,747	15,417,995	17,895,487	21,466,029
4,389,793	6,489,133	5,118,467	7,017,529	3,751,090	7,095,137
<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>

(continued)

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2005	2006	2007	2008
Charges for Services				
Water	9,261,215	8,936,711	10,850,277	10,290,994
Sewer	8,119,675	7,317,756	7,448,705	7,675,398
Sheriff	2,065,112	2,122,777	2,462,539	3,193,952
Communications Rotary	47,321	47,659	56,925	40,065
Storm Water	0	0	0	0
Operating Grants and Contributions	9,305	8,447	12,862	15,245
Capital Grants and Contributions	18,202,907	20,111,371	15,741,696	11,564,883
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	37,705,535	38,544,721	36,573,004	32,780,537
<i>Total Primary Government</i>				
<i>Program Revenues</i>	78,382,481	75,888,145	77,127,423	76,344,732
Net (Expense)/Revenue				
Governmental Activities	(58,221,108)	(67,672,891)	(76,319,944)	(72,537,932)
Business-type Activities	14,931,493	14,906,907	11,717,084	6,088,908
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$43,289,615)	(\$52,765,984)	(\$64,602,860)	(\$66,449,024)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$33,888,269	\$35,692,314	\$37,654,331	\$36,828,915
Sales Taxes	24,605,086	24,976,708	26,750,179	26,612,717
Other Local Taxes	216,141	216,044	232,555	252,824
Grants and Entitlements not Restricted to Specific Programs	14,388,158	14,992,042	16,077,499	17,155,280
Investment Earnings	3,892,655	8,376,073	10,373,240	9,270,197
Miscellaneous	14,934	14,021	13,006	165,161
<i>Total Governmental Activities</i>	77,005,243	84,267,202	91,100,810	90,285,094
Business-type Activities:				
Investment Earnings	317,364	562,603	867,764	574,474
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	317,364	562,603	867,764	574,474
<i>Total Primary Government</i>	\$77,322,607	\$84,829,805	\$91,968,574	\$90,859,568
Change in Net Position				
Governmental Activities	\$18,784,135	\$16,594,311	\$14,780,866	\$17,747,162
Business-type Activities	15,248,857	15,469,510	12,584,848	6,663,382
<i>Total Primary Government Change in Net Position</i>	\$34,032,992	\$32,063,821	\$27,365,714	\$24,410,544

Source: County Auditor's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
9,861,042	10,851,461	9,703,555	10,294,904	9,613,585	10,005,920
7,531,172	8,028,278	7,606,032	8,316,165	8,307,475	8,764,591
3,198,283	3,191,256	3,087,525	3,634,642	3,944,816	3,853,398
38,278	23,855	75,203	44,618	57,352	96,224
0	0	21,075	17,140	247,109	250,504
6,333	275,383	30,300	30,759	31,232	0
7,606,331	10,171,630	5,709,307	4,144,480	4,167,040	7,430,418
28,241,439	32,541,863	26,232,997	26,482,708	26,368,609	30,401,055
69,547,287	74,712,537	64,947,808	65,782,520	67,747,923	77,176,139
(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)	(86,040,893)
2,575,571	5,671,220	(1,384,020)	(1,995,357)	(1,736,119)	1,508,015
<u>(\$80,827,434)</u>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>
\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309	\$44,333,710
26,201,290	27,206,742	28,359,838	30,624,218	32,701,492	35,006,529
225,448	208,560	86,772	6,135	332	260
16,943,061	16,868,894	16,474,349	16,603,808	17,883,188	18,946,910
3,458,859	2,044,082	2,050,124	1,133,851	(97,693)	2,058,230
13,189	17,398	(15,591)	11,541	12,406	11,866
77,053,043	79,404,249	80,470,112	91,425,785	94,546,034	100,357,505
5,233	40	34	105	0	0
0	0	606,261	0	0	0
5,233	40	606,295	105	0	0
<u>\$77,058,276</u>	<u>\$79,404,289</u>	<u>\$81,076,407</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>
(\$6,349,962)	\$7,072,901	(\$4,297,454)	\$11,428,474	\$10,734,148	\$14,316,612
2,580,804	5,671,260	(777,725)	(1,995,252)	(1,736,119)	1,508,015
<u>(\$3,769,158)</u>	<u>\$12,744,161</u>	<u>(\$5,075,179)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>

Warren County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2005	2006	2007	2008
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	1,931,668	1,363,117	4,766,817	1,680,082
Unreserved	19,108,190	21,003,586	21,381,377	23,261,207
<i>Total General Fund</i>	<u>21,039,858</u>	<u>22,366,703</u>	<u>26,148,194</u>	<u>24,941,289</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	10,552,465	12,091,922	19,397,472	20,629,796
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	42,019,099	51,978,875	65,027,186	71,506,337
Capital Projects Funds	9,643,552	7,927,152	4,059,884	4,470,114
Permanent Fund	41,064	41,703	42,788	43,594
<i>Total All Other Governmental Funds</i>	<u>62,256,180</u>	<u>72,039,652</u>	<u>88,527,330</u>	<u>96,649,841</u>
<i>Total Governmental Funds</i>	<u>\$83,296,038</u>	<u>\$94,406,355</u>	<u>\$114,675,524</u>	<u>\$121,591,130</u>

Source: County Auditor's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$0	\$0	\$260,626	\$31,219	\$23,622	\$118,589
0	0	2,625,739	1,868,372	5,291,802	2,300,426
0	0	26,374,353	26,453,683	23,161,515	27,856,716
1,670,840	1,955,660	0	0	0	0
22,409,711	26,811,113	0	0	0	0
<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>	<u>30,275,731</u>
0	0	988,969	836,316	2,608,124	2,669,190
0	0	77,898,965	80,484,434	84,772,293	87,687,837
0	0	6,374,050	8,798,193	11,090,997	8,335,590
0	0	(91,510)	(879,646)	(721,592)	(2,743,047)
21,809,584	24,602,858	0	0	0	0
67,141,926	60,469,888	0	0	0	0
3,685,418	7,215,720	0	0	0	0
43,609	43,609	0	0	0	0
<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>	<u>95,949,570</u>
<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>	<u>\$126,225,301</u>

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2005 (1)	2006	2007	2008
Revenues:				
Taxes	\$59,806,913	\$62,442,778	\$66,251,838	\$65,343,356
Intergovernmental Revenues	35,572,407	33,909,065	36,554,283	35,752,753
Charges for Services	12,841,869	14,025,407	13,789,145	13,432,656
Licenses and Permits	14,984	14,101	13,081	12,162
Investment Earnings	1,853,238	7,699,283	10,852,836	8,748,552
Special Assessments	716,249	1,806,801	1,812,452	1,796,592
Fines and Forfeitures	3,734,174	675,352	603,044	683,888
All Other Revenue	2,366,240	1,568,712	2,859,267	1,868,546
Total Revenue	<u>116,906,074</u>	<u>122,141,499</u>	<u>132,735,946</u>	<u>127,638,505</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,522,498	22,531,354	19,871,191	24,544,073
Judicial	7,016,627	7,969,588	8,266,556	8,906,250
Public Safety	22,311,231	24,574,547	27,284,282	29,763,747
Public Works	6,569,286	7,524,824	7,596,556	8,864,008
Health	634,847	635,359	612,110	623,426
Human Services	37,361,835	37,507,664	38,423,877	40,103,146
Community and Economic Development	1,020,458	1,256,362	1,435,989	2,059,655
Capital Outlay	3,047,156	5,852,857	5,601,434	4,868,260
Debt Service:				
Principal Retirement	6,616,891	1,593,337	1,683,670	2,767,353
Interest and Fiscal Charges	1,412,944	1,055,048	1,041,485	1,290,075
Total Expenditures	<u>106,513,773</u>	<u>110,500,940</u>	<u>111,817,150</u>	<u>123,789,993</u>
Excess (Deficiency) of Revenues Over Expenditures	10,392,301	11,640,559	20,918,796	3,848,512

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863	\$81,179,735
38,376,967	37,749,226	34,437,987	36,645,811	35,627,277	40,371,800
13,308,055	12,906,906	13,784,895	12,698,839	14,322,046	13,886,374
13,219	17,413	12,489	11,546	12,421	11,881
4,007,127	1,888,491	2,442,583	1,223,141	(177,969)	2,078,922
1,887,265	2,555,173	1,713,292	1,337,407	1,974,904	1,321,980
579,540	1,011,309	1,298,994	1,695,676	1,555,168	1,464,896
3,420,815	3,834,542	2,382,008	2,814,312	3,969,630	3,124,962
<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>	<u>143,440,550</u>
26,208,266	20,526,767	20,377,060	22,269,105	20,913,990	24,836,330
8,568,625	9,001,503	9,263,271	9,507,064	9,468,603	10,084,465
29,351,440	29,419,773	29,732,494	30,115,927	30,758,222	31,450,422
7,294,406	7,459,346	7,270,195	6,890,600	8,145,703	6,781,163
929,624	664,957	713,084	719,234	736,077	790,993
43,595,284	42,407,184	42,883,850	42,657,872	42,490,549	44,784,175
745,284	1,961,672	1,200,266	1,169,642	709,426	829,873
5,828,041	6,817,539	9,114,384	10,610,923	16,892,404	19,000,295
2,884,886	3,442,853	2,937,158	2,892,193	11,747,618	3,473,159
1,503,927	1,366,104	1,302,481	1,165,557	1,375,520	1,025,137
<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>	<u>143,056,012</u>
(7,028,073)	(931,727)	(5,034,301)	3,853,048	(7,414,772)	384,538

(Continued)

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2005 (1)	2006	2007	2008
Other Financing Sources (Uses):				
Capital Lease Proceeds	0	0	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	71,577	0	560,000	2,755,000
General Obligation Bonds Issued	5,030,000	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	263,246	0	0	8,590
Ohio Department of Transportation Loan	0	1,000,000	406,261	0
Transfers In	14,424,158	7,962,923	10,757,773	4,570,076
Transfers Out	(14,424,158)	(9,462,923)	(12,257,773)	(4,570,076)
Total Other Financing Sources (Uses)	<u>5,364,823</u>	<u>(500,000)</u>	<u>(533,739)</u>	<u>2,763,590</u>
Net Change in Fund Balance	<u>\$15,757,124</u>	<u>\$11,140,559</u>	<u>\$20,385,057</u>	<u>\$6,612,102</u>
Debt Service as a Percentage of Noncapital Expenditures	7.83%	2.64%	2.55%	3.51%

Source: County Auditor's Office

(1) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is reflected in the 2005 debt service.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
13,585	0	0	0	8,327,410	0
0	0	0	254,314	0	0
0	0	0	0	0	0
0	4,725,000	555,810	0	8,611,000	0
2,350,000	0	0	0	0	0
0	0	3,173	0	0	0
0	0	0	0	0	0
5,769,621	6,354,321	7,046,311	8,502,294	11,572,894	15,100,434
(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)	(12,372,894)	(15,900,434)
<u>2,363,585</u>	<u>4,725,000</u>	<u>(1,347,278)</u>	<u>(543,030)</u>	<u>16,138,410</u>	<u>(800,000)</u>
<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>	<u>(\$415,462)</u>
3.60%	4.20%	3.61%	3.38%	9.90%	3.38%

Warren County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Collection year	2005	2006	2007	2008
Real Property (2)				
Assessed				
Residential/Agricultural	\$3,628,061,400	\$3,860,915,220	\$4,620,980,270	\$4,824,838,340
Commercial/Industrial/Public Utility	664,935,360	687,970,460	818,492,130	866,239,420
Actual	12,265,705,029	12,996,816,229	15,541,349,714	16,260,222,171
Personal Property - Public Utility (2)				
Assessed	157,337,250	152,939,740	155,539,600	135,350,390
Actual	178,792,330	173,795,159	176,749,545	153,807,261
Tangible Personal Property				
- General Business (2)				
Assessed	428,282,018	351,771,062	268,201,325	127,312,790
Actual	1,713,128,072	1,876,112,331	2,145,610,600	2,037,004,640
Total				
Assessed	4,878,616,028	5,053,596,482	5,863,213,325	5,953,740,940
Actual	14,157,625,430	15,046,723,718	17,863,709,860	18,451,034,073
Assessed Value as a Percentage of Actual Value				
	34.46%	33.59%	32.82%	32.27%
Total Direct Tax Rate				
	6.46	6.46	6.71	5.21

Source:

County Auditor's Office

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 6 - Taxes in the Financial Statements.

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.

All collections from 2009 forward, are unpaid delinquent collections from prior tax years. Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

(3) A triennial update of property values was done in 2009 resulting in the decrease of assessed property values in 2010.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
	(3)				
\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360
919,347,450	953,892,890	899,990,910	881,568,940	841,267,660	841,493,780
16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885	15,188,960,400
144,066,080	153,261,530	227,822,150	236,416,170	278,705,790	285,162,200
163,711,455	174,160,830	258,888,807	268,654,739	316,711,125	324,047,955
16,431,000	11,619,070	0	0	0	0
164,310,000	185,905,120	0	0	0	0
6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000	5,601,298,340
17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010	15,513,008,355
35.27%	35.24%	35.87%	35.89%	36.09%	36.11%
5.21	5.78	7.78	7.78	7.78	7.78

Warren County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years - by Collection Year*

	2005	2006	2007	2008
Direct Rates				
County				
General Fund	1.50	1.50	1.50	2.00
Board of Developmental Disabilities	4.00	4.00	4.00	2.00
Senior Citizens	0.96	0.96	1.21	1.21
Total	6.46	6.46	6.71	5.21
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Canton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11 - 11.72	1.11 - 11.72	1.11-10.07	1.11-10.07
Townships	3.62 - 16.97	3.62 - 16.97	3.87-16.97	3.87-16.97
School Districts	30.40 - 74.88	30.40 - 80.65	28.90-83.45	28.90-83.45
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93-4.50	1.93-4.50
Libraries	0.00	0.00	0.00	0.00

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
2.00	2.57	2.57	2.57	2.57	2.57
2.00	2.00	4.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
5.21	5.78	7.78	7.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	4.41
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97	28.90-83.97	28.90-83.97
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00

Warren County, Ohio

*Principal Taxpayers
Real Estate Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2014		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,493,790	1	0.39%
Somerset at Deerfield	Real Estate	15,889,860	2	0.30%
Inland America Loveland	Rental Properties	11,812,100	3	0.22%
Hills Properties Ltd	Apartments	10,995,500	4	0.21%
Middletown Regional Hospital	Medical Office Building	10,015,830	5	0.19%
Passco Mallard Crossing	Apartments	8,712,790	6	0.16%
Twin Fountains of Mason	Apartments	8,044,720	7	0.15%
Community Insurance Co	Insurance/Office Space	7,863,740	8	0.15%
Duke Realty Ohio	Office Buildings	7,721,000	9	0.15%
Cyrusone LLC	Office Building	7,500,540	10	0.14%
	Subtotal	109,049,870		2.06%
	All Others	5,207,086,270		97.94%
	Total	<u>\$5,316,136,140</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2005		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,147,420	1	0.47%
Duke Realty Ohio	Office Buildings	14,266,040	2	0.33%
Drees Company	Home Builders/Developers	8,525,070	3	0.20%
Otterbein Home	Retirement Community	7,840,200	4	0.18%
Facs Group Inc	Office Building	6,736,410	5	0.16%
Twin Fountains of Mason	Apartment/Rental	6,694,070	6	0.16%
Metropolitan Life Insurance	Office Building	6,661,090	7	0.16%
Mason Christian Village	Retirement Community	6,154,200	8	0.14%
SMG Land Holdings LLC	Land Developers	5,999,770	9	0.14%
Cintas Sales Corp	Corporation	5,928,080	10	0.14%
	Subtotal	88,952,350		2.08%
	All Others	4,204,044,410		97.92%
	Total	<u>\$4,292,996,760</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2014 and 2005

Warren County, Ohio

*Principal Taxpayers
Public Utilities Personal Property Tax
Current Year and Nine Years Ago*

		2014		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc LLC	Gas & Electric	\$122,675,900	1	43.02%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	102,961,680	2	36.11%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	18,675,030	3	6.55%
Dayton Power & Light Co	Gas & Electric	14,402,840	4	5.05%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,786,570	5	2.38%
Dominion Transmission Inc	Gas Transportation	6,070,300	6	2.13%
ANR Pipeline Company	Gas Pipeline & Storage	4,732,640	7	1.66%
Ohio Power Company	Gas & Electric	3,222,250	8	1.13%
Texas Gas Transmission Co	Gas Pipeline & Storage	2,756,600	9	0.97%
Banc of America Leasing	Leasing to Public Utility	1,834,010	10	0.64%
	Subtotal	284,117,820		99.64%
	All Others	1,044,380		0.36%
	Total	<u>\$285,162,200</u>		<u>100.00%</u>
		2005		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$72,229,110	1	45.91%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	18,633,610	2	11.84%
United Telephone Service	Communications	14,182,440	3	9.01%
Dayton Power & Light Co	Gas & Electric	11,505,370	4	7.31%
Ohio Bell Telephone	Communications	7,192,780	5	4.57%
Dominion Transmission Inc	Gas Transportation	6,060,910	6	3.85%
ANR Pipeline Company	Gas Pipeline & Storage	4,755,460	7	3.02%
Cincinnati Bell Telephone	Communications	2,940,530	8	1.87%
New Par	Utility	2,216,130	9	1.41%
Texas Gas Transmission Co	Gas Pipeline & Storage	2,147,020	10	1.36%
	Subtotal	141,863,360		90.15%
	All Others	15,473,890		9.85%
	Total	<u>\$157,337,250</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2014 and 2005

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2005	2006	2007	2008
Total Current Tax Levy ⁽¹⁾	\$29,369,302	\$29,928,991	\$33,601,985	\$36,160,721
Total Delinquent Levy	503,180	1,333,890	993,470	1,451,977
Total Levy	29,872,482	31,262,881	34,595,455	37,612,698
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	29,046,240	28,973,397	32,513,550	35,195,734
Percent of Current Levy Collected	98.90%	96.81%	96.76%	97.33%
Delinquent Tax Collections	363,095	987,346	733,678	1,109,746
Percent of Delinquent Collected	72.16%	74.02%	73.85%	76.43%
Total Tax Collections	29,409,335	29,960,743	33,247,228	36,305,480
Percent of Total Tax Collections to Total Tax Levy	98.45%	95.83%	96.10%	96.52%

Source: County Auditor's Office

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609	\$40,340,149
1,212,488	1,878,854	2,231,929	3,962,381	1,898,211	1,659,516
30,364,845	31,156,711	33,924,021	45,939,093	42,360,820	41,999,665
26,694,705	27,988,157	30,049,225	40,546,414	39,671,026	39,556,557
91.57%	95.59%	94.82%	96.59%	98.04%	98.06%
866,080	914,580	889,513	1,925,050	1,366,872	1,135,743
71.43%	48.68%	39.85%	48.58%	72.01%	68.44%
27,560,785	28,902,737	30,938,738	42,471,464	41,037,898	40,692,300
90.77%	92.77%	91.20%	92.45%	96.88%	96.89%

Warren County, Ohio

Taxable Sales By Industry (Category - Cash Basis) Last Ten Years

Industry (Category)	2005	2006	2007	2008
Sales Tax Payments (1)	\$7,611,321	\$7,831,851	\$8,191,274	\$8,123,715
Direct Pay Tax Return Payments (1)	379,655	359,786	418,565	578,098
Seller's Use Tax Return Payments (1)	2,490,095	2,591,293	2,910,922	2,856,422
Consumer's Use Tax Return Payments (1)	1,330,848	1,170,146	1,271,731	1,279,125
Motor Vehicle Tax Payments (1)	3,737,959	3,398,487	3,686,268	3,539,029
Watercraft and Outboard Motors (1)	68,750	65,198	66,627	47,975
Department of Liquor Control (1)	51,929	57,816	64,827	70,988
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,843	2,861	1,975	2,511
Sales/Use Tax Voluntary Payments (1)	46,888	32,269	24,877	22,555
Statewide Master Numbers (1)	9,050,142	9,611,678	10,257,271	10,660,551
Sales/Use Tax Assessment Payments (1)	47,778	72,227	45,109	121,436
Streamlined Sales Tax Payments (1)	0	1,082	1,350	13,967
Use Tax Amnesty Payments (1)	0	0	0	0
State Administrative Rotary Fund (1)	(248,172)	(251,904)	(268,854)	(270,541)
Sales/Use Tax Refunds Approved (1)	(68,677)	(69,917)	(61,260)	(333,753)
State Adjustment to Prior Allocations (1)	0	(2,784)	(18,567)	(13,813)
Non-Resident Motor Vehicle Tax Payments (1)	0	0	5,880	71,485
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2)	0	0	0	0
Total	\$24,500,359	\$24,870,089	\$26,597,995	\$26,769,751
 Sales Tax Rate	 7.00%	 6.50%	 6.50%	 6.50%

Source: State Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" mid way through 2014. These figures and names are reflective of the total sales tax revenue received from January - April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" mid way through 2014. These figures and names are reflective of the total sales tax revenue received from May - December 2014.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775	\$4,522,487
590,123	783,446	712,138	804,890	882,631	387,307
2,529,204	2,758,736	3,294,396	3,678,037	4,151,277	2,260,384
1,156,878	1,223,045	1,008,326	1,351,308	1,538,738	878,142
3,252,997	3,566,902	3,938,727	4,130,794	4,425,416	2,135,611
43,325	42,759	53,548	50,699	61,778	18,373
75,678	77,533	80,692	85,986	90,046	47,384
2,832	1,644	1,824	2,324	2,204	1,412
82,355	53,492	23,906	27,911	28,974	7,332
10,597,975	11,429,838	11,657,003	12,472,932	12,716,921	6,160,406
270,590	164,252	168,025	156,005	128,015	63,104
9,961	13,413	26,053	22,238	27,981	14,110
0	0	4,473	21,758	102,910	4,311
(258,822)	(276,440)	0	0	(327,492)	(165,005)
(93,100)	(72,269)	(477,799)	(395,111)	(141,254)	(52,902)
0	0	(283,419)	(306,388)	0	0
57,649	69,168	84,925	82,092	113,791	53,086
0	0	0	0	0	2,973,041
0	0	0	0	0	708,812
0	0	0	0	0	2,276,106
0	0	0	0	0	859,989
0	0	0	0	0	2,605,944
0	0	0	0	0	39,385
0	0	0	0	0	47,064
0	0	0	0	0	20,820
0	0	0	0	0	52,551
0	0	0	0	0	170,874
0	0	0	0	0	1,731
0	0	0	0	0	4,737
0	0	0	0	0	6,787,403
0	0	0	0	0	808
0	0	0	0	0	1,882
0	0	0	0	0	63,951
0	0	0	0	0	1,935,716
0	0	0	0	0	595
0	0	0	0	0	632
0	0	0	0	0	(63,852)
0	0	0	0	0	(184,882)
<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>	<u>\$34,638,849</u>
6.50%	6.50%	6.50%	6.50%	6.50-6.75%	6.75%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2005	2006	2007	2008
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220
Special Assessment Bonds Payable	14,953,707	13,841,411	13,304,853	14,896,998
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,738,840	6,917,700	7,099,111	6,587,404
OPWC Loan Payable	279,091	228,347	177,603	126,859
ODOT Loan Payable	0	1,000,000	1,406,261	949,834
Capital Leases	33,249	22,952	11,584	774
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$13,067,893	\$12,253,970	\$11,415,049	\$6,729,141
OWDA Loan Payable	613,540	1,691,066	5,000,138	5,000,138
Long-Term Contract	876,135	511,552	130,694	0
Total Primary Government	<u>\$42,507,348</u>	<u>\$41,969,000</u>	<u>\$43,499,404</u>	<u>\$38,677,368</u>
Population ⁽²⁾				
Warren County	185,538	190,969	196,400	201,831
Outstanding Debt Per Capita	\$229	\$220	\$221	\$192
Income ⁽³⁾				
Personal (in thousands)	6,456,722	7,073,492	7,563,168	7,986,049
Percentage of Personal Income	0.66%	0.59%	0.58%	0.48%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

(3) US Department of Commerce, Bureau of Economic Analysis

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090
13,657,815	12,329,258	11,541,111	10,180,450	9,431,095	8,405,097
2,350,000	2,325,000	2,285,000	2,245,000	2,205,000	2,155,000
5,973,606	5,334,801	4,669,970	3,978,053	3,257,945	2,508,500
76,115	25,372	0	247,956	235,240	222,524
481,988	0	0	0	0	0
11,044	8,284	5,286	2,029	0	0
\$6,232,311	\$5,715,481	\$5,178,651	\$0	\$0	\$0
5,000,138	4,914,650	13,389,853	15,734,018	15,248,765	14,557,956
0	0	0	0	0	0
\$37,636,346	\$38,406,608	\$43,931,715	\$38,427,432	\$43,101,053	\$38,905,167
207,262	212,693	215,406	217,310	219,169	221,659
\$182	\$181	\$204	\$177	\$197	\$176
8,055,652	8,266,739	8,731,698	9,304,780	8,560,174	8,657,336
0.47%	0.46%	0.50%	0.41%	0.50%	0.45%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2005	2006	2007	2008
Population ⁽¹⁾	185,538	190,969	196,400	201,831
Assessed Value ⁽²⁾	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220
Resources Available to Pay Principal ⁽⁴⁾	\$1,380,998	\$3,301,855	\$4,514,111	\$4,086,220
Net General Bonded Debt	\$4,563,895	\$2,200,147	\$440,000	\$300,000
Ratio of Net Bonded Debt to Assessed Value	0.0935%	0.0435%	0.0075%	0.0050%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0322%	0.0146%	0.0025%	0.0016%
Net Bonded Debt per Capita	\$24.60	\$11.52	\$2.24	\$1.49

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
207,262	212,693	215,406	217,310	219,169	221,659
\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090
\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459	\$4,286,090
\$205,000	\$105,000	\$0	\$0	\$7,406,549	\$6,770,000
0.0034%	0.0019%	0.00%	0.00%	0.13%	0.12%
0.0012%	0.0007%	0.0000%	0.0000%	0.0481%	0.0436%
\$0.99	\$0.49	\$0.00	\$0.00	\$33.79	\$30.54

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2005	2006	2007	2008
<u>Total Debt</u>				
Net Assessed Valuation	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
Debt Limit (1)	120,465,401	124,839,912	145,080,333	147,343,524
County G.O. Debt Outstanding (2)	5,944,893	5,502,002	4,954,111	4,386,220
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>
Overall Legal Debt Margin	<u>\$114,520,508</u>	<u>\$119,337,910</u>	<u>\$140,126,222</u>	<u>\$142,957,304</u>
	95.07%	95.59%	96.59%	97.02%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	48,786,160	50,535,965	58,632,133	59,537,409
Net Indebtedness Subject to Limit	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>
Overall Legal Debt Margin	<u>\$42,841,267</u>	<u>\$45,033,963</u>	<u>\$53,678,022</u>	<u>\$55,151,189</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following debt service funds: Special Assessment Fund and the portion of the
State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
149,467,147	139,209,719	140,382,588	141,276,285	137,398,350	138,532,459
3,853,329	7,753,762	6,861,844	6,039,926	12,723,008	11,056,090
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>	<u>12,723,008</u>	<u>11,056,090</u>
<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>	<u>\$124,675,342</u>	<u>\$127,476,369</u>
97.42%	94.43%	95.11%	95.72%	90.74%	92.02%
\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
60,386,859	56,283,888	56,753,035	57,110,514	55,559,340	56,012,983
3,853,329	7,753,762	6,861,844	6,039,926	12,723,008	11,056,090
<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>	<u>\$42,836,332</u>	<u>\$44,956,893</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2005	2006	2007	2008
Water System Bonds (1)				
Gross Revenues (2)	\$9,885,270	\$9,590,838	\$11,628,964	\$10,791,275
Direct Operating Expenses (3)	6,794,196	7,125,885	7,963,596	8,169,088
Net Revenue Available for Debt Service	3,091,074	2,464,953	3,665,368	2,622,187
Annual Debt Service Requirement	1,375,090	1,375,620	1,373,526	1,378,950
Coverage Excluding Tap-in Fees	2.25	1.79	2.67	1.90
Tap-in Fees (4)	6,122,509	4,236,843	3,701,775	2,452,235
Coverage Including Tap-in Fees	6.70	4.87	5.36	3.68
Sewer System Bonds (1)				
Gross Revenues (2)	\$8,232,064	\$7,514,417	\$7,783,496	\$7,951,392
Direct Operating Expenses (3)	6,955,319	6,856,439	6,597,254	7,524,961
Net Revenue Available for Debt Service	1,276,745	657,978	1,186,242	426,431
Annual Debt Service Requirement	357,895	0	0	0
Coverage	3.57	N/A	N/A	N/A
Tap-in Fees (4)	3,923,904	2,974,478	2,045,308	1,704,983
Coverage Including Tap-in Fees	14.53	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,909,494	\$1,865,748	\$1,818,870	\$1,823,300
January 1 Restricted Fund Balance to pay Debt Service	1,890,556	1,890,303	1,862,178	1,860,983
Debt Service				
Principal	1,076,820	1,112,296	1,096,558	1,162,855
Interest	832,927	781,256	723,305	699,921
Coverage	1.99	1.98	2.02	1.98
Tax Increment Financing (TIF) Bonds (1) & (5)				
Collections	\$1,013,324	\$2,391,453	\$3,146,387	\$3,216,753
January 1 Restricted Fund Balance to pay Debt Service	977,024	1,380,988	3,301,855	5,860,392
Debt Service				
Principal	285,000	300,000	395,000	946,517
Interest	386,038	201,850	192,850	449,206
Coverage	2.97	7.52	10.97	6.50

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 14.
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.
- (4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.
- (5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585	\$10,005,920
7,764,584	7,921,008	7,648,931	8,526,501	7,711,903	8,265,954
2,254,672	3,082,823	2,213,692	1,914,847	1,901,682	1,739,966
780,470	784,223	786,295	781,870	0	0
2.89	3.93	2.82	2.45	N/A	N/A
1,795,667	1,714,150	2,636,665	2,103,466	2,367,417	2,438,414
5.19	6.12	6.17	5.14	N/A	N/A
\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475	\$8,764,591
7,170,707	6,761,398	6,873,776	6,646,793	6,517,435	6,431,656
360,465	1,266,880	732,256	1,669,372	1,790,040	2,332,935
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,388,747	1,171,558	846,579	813,710	1,300,873	1,859,229
N/A	N/A	N/A	N/A	N/A	N/A
\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328	\$1,321,980
1,821,508	1,797,320	1,652,259	1,288,155	719,109	575,202
1,239,183	1,328,557	1,343,957	1,360,661	1,060,356	1,025,998
792,062	686,743	619,402	562,792	492,379	455,349
1.88	1.82	1.66	1.37	1.37	1.28
\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123	\$0	\$0
7,681,422	9,126,492	10,549,093	11,043,489	11,251,872	9,342,535
1,028,798	1,453,805	1,419,831	1,481,917	1,545,107	1,614,445
646,165	486,884	521,743	451,822	364,230	301,707
6.45	6.44	6.69	6.82	5.90	4.88

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2005	2006	2007	2008
Population (4)				
Warren County	185,538	190,969	196,400	201,831
Income (2)				
Total Personal (in thousands)	6,456,722	7,073,492	7,563,168	7,986,049
Per Capita (2) (a)	34,800	37,040	38,509	39,568
Unemployment Rate (3)				
Federal	5.5%	4.6%	4.6%	5.8%
State	6.0%	5.5%	5.6%	6.8%
Warren County	4.4%	4.9%	4.6%	5.5%
Civilian Work Force Estimates (3)				
State	5,900,400	5,934,000	5,976,500	5,986,400
Warren County	100,200	105,600	107,800	108,500
Total Retail Sales (thousands) (5)				
Warren County	2,254,236	2,497,924	2,675,288	2,661,541
Employment Distribution by Occupation (1) (a)				
Manufacturing	19,187	20,099	20,900	18,071
Education (1)(b)	2,335	2,780	2,900	2,900
Service	9,378	10,113	10,864	27,449
Retail	8,215	8,215	8,215	10,023
Medical	4,804	5,049	7,137	12,574
Construction	6,243	6,161	5,895	7,217
Financial	7,548	8,798	9,151	9,878
Restaurants/Accommodations	13,137	14,482	14,826	16,402
Daytime Population (1)	70,847	75,697	79,888	104,514

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2005 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2005-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(b) The number for 2013 has been re-stated due to an error in the number previously reported.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2013 for the presentation of 2014 statistics, the County is using the latest information available.

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

(3) State Department of Labor Statistics

(4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).

(5) Warren County Auditor's Office

Warren County, Ohio

2009	2010	2011	2012	2013	2014
207,262	212,693	215,406	217,310	219,169	221,659
8,055,652	8,266,739	8,731,698	9,304,780	8,560,174	8,657,336
38,867	38,867	40,536	42,818	39,057	39,057
9.3%	9.6%	8.9%	8.1%	7.0%	6.2%
10.2%	10.1%	8.6%	7.2%	7.0%	5.7%
8.8%	8.9%	7.6%	6.3%	6.0%	4.8%
5,970,200	5,897,600	5,806,000	5,747,900	5,766,000	5,719,500
109,300	108,300	109,200	109,100	110,800	110,700
2,620,394	2,720,949	2,836,263	3,062,820	3,270,480	3,501,007
12,843	10,977	11,142	10,284	12,068	14,214
2,336	1,612	4,440	8,697	5,790	3,909
11,049	17,013	14,225	15,620	26,433	28,538
14,044	9,439	13,024	22,604	16,405	17,099
6,241	6,205	5,389	6,533	5,777	6,291
2,137	2,198	3,065	3,734	3,559	4,039
4,015	4,026	5,256	5,214	5,027	4,709
12,410	10,681	7,105	8,814	5,850	6,917
65,075	62,151	63,646	81,500	80,909	85,710



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

		2014		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Research and Development	1,948	1	1.83%
Macy's Credit and Customer Service	Financial Processing	1,850	2	1.74%
WellPoint	Health Insurance	1,748	3	1.65%
Luxottica	Eyewear and Lens HQ	1,533	4	1.44%
Cintas	Uniform & Business Services	1,322	5	1.25%
Cincinnati Premium Outlets	Retail Center	1,000	6	0.94%
ADVICS Manufacturing	Automotive Manufacturer	750	7	0.71%
Express Scripts	Medical/Prescription Services	700	8	0.66%
Otterbein Retirement Community	Senior Services	700	9	0.66%
L3 Cincinnati Electronics	Aerospace & Defense	653	10	0.61%
	Total	<u>12,204</u>		<u>11.49%</u>
	Total Employment within the County	<u><u>106,200</u></u>		
		2005		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Anthem Blue Cross and Blue Shield	Pharmaceuticals Research & Dev	2,243	1	2.45%
Proctor & Gamble Health Care Research	Pharmaceuticals Research & Dev	2,100	2	2.30%
Financial & Credit Services Group	Mortgage & Credit Services	2,000	3	2.19%
Cintas Corporation	Uniform & Credit Services	1,800	4	1.97%
Luxottica Retail	Eyewear and Lens HQ	1,166	5	1.27%
ADVICS Manufacturing	Automotive Mfg	650	6	0.71%
Sumco USA	Consumer Electronics	623	7	0.68%
Pioneer Automotive	Automotive Part Manufacturer	621	8	0.68%
Siemens Business Service	Technology Solutions	525	9	0.57%
Blackhawk Automotive Plastics	Automotive Part Manufacturer	512	10	0.56%
	Total	<u>12,240</u>		<u>13.38%</u>
	Total Employment within the County	<u><u>91,500</u></u>		

Sources: Warren County Office of Economic Development - 2014
Warren County Comprehensive Annual Financial Report - 2005

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2005	2006	2007	2008
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	8	8	8	7
Auditor	17	18	17	16
Treasurer	7	7	7	7
Prosecuting Attorney	31	29	29	32
Recorder	15	14	13	13
Board of Elections	11	8	8	8
Data Processing	31	29	29	31
Records Center	6	7	7	7
Facilities Management	45	48	48	48
Rural Zoning	3	3	3	0
Tax Maps	6	7	7	6
Office of Management and Budget	8	8	8	8
Real Estate Assessment	10	9	9	10
Delinquent Real Estate Tax and Assessment (1)	7	9	13	13
Judicial				
Common Pleas Court (2)	32	27	26	31
Domestic Relations	12	8	9	9
Juvenile Court	20	17	17	16
Probate Court	9	8	9	10
Clerk of Courts	19	17	17	17
Municipal Court	12	9	8	9
Criminal Prosecutors	3	3	3	3
County Court	3	4	4	4
County Court Clerk	12	12	13	13
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	15	15	16	15
County Court Special Projects	2	2	3	3
Mental Health Grant	0	0	0	0

Warren County, Ohio

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
7	7	7	7	7	7
14	13	15	13	17	14
7	7	7	7	7	7
34	31	32	32	32	32
13	13	13	12	12	12
9	8	9	9	10	10
30	30	28	28	27	28
5	5	5	5	6	4
43	43	41	38	42	42
0	0	0	0	0	0
6	5	5	5	5	4
8	8	8	8	8	8
11	11	11	12	9	13
13	16	17	3	3	3
32	30	34	22	23	24
9	9	9	9	9	9
15	18	18	18	19	19
9	9	9	8	9	9
17	17	17	16	16	17
9	9	9	9	9	9
3	3	3	3	3	3
4	4	5	4	3	4
13	13	13	13	12	10
1	0	0	0	0	0
0	1	1	1	1	1
14	16	16	16	16	16
4	5	4	4	3	4
1	0	1	0	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2005	2006	2007	2008
Public Safety				
Coroner	3	3	3	3
Sheriff	163	177	182	183
Building Regulation	14	13	13	15
Adult Probation	1	2	4	5
Juvenile Probation	15	15	14	13
Juvenile Detention	22	24	24	22
Communication Dispatch	34	37	41	38
Telecommunications	13	15	16	18
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	28	30	31	31
Emergency Management	2	1	1	1
County Court Probation Department (2)	5	6	5	4
Indigent Guardianship (2)	0	1	1	1
TASC Grant	4	4	4	4
Hazardous Materials Emergency	1	2	2	1
Municipal Victim Witness	0	0	2	2
Public Works				
Engineer	47	44	45	44
Water	35	37	40	38
Sewer	32	35	37	36
Storm Water	0	0	0	1
Health				
Dog and Kennel	5	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	191	184	185	181
Jobs and Family Services	45	49	49	47
Children's Services Board	49	46	47	47
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	57	55	54	55
Veteran Services	13	7	9	9
Community and Economic Development	3	5	6	5
	<u>1,140</u>	<u>1,136</u>	<u>1,164</u>	<u>1,158</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2005-2011.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
3	3	3	4	4	4
183	185	193	187	194	191
12	12	12	12	12	12
7	11	8	24	27	28
14	14	12	15	14	13
22	22	21	24	23	25
38	35	34	32	32	36
19	18	21	21	20	21
2	2	2	2	2	1
31	30	29	31	37	37
1	6	5	9	7	7
4	4	4	4	4	4
1	1	0	2	0	0
3	3	5	5	4	2
1	0	0	0	0	0
2	3	3	3	2	2
44	43	44	43	43	44
36	36	37	37	40	36
36	34	30	31	29	30
0	1	0	1	1	1
4	4	4	4	4	4
3	3	3	3	3	2
194	205	204	198	199	175
43	41	40	41	38	42
44	39	42	41	42	42
9	10	10	9	10	10
54	54	50	50	51	50
8	9	10	9	13	15
5	4	4	4	4	5
<u>1,154</u>	<u>1,163</u>	<u>1,167</u>	<u>1,148</u>	<u>1,167</u>	<u>1,148</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,097	2,267	2,193	2,058
Number of Public Hearings	28	31	30	20
Auditor				
Number of Non-exempt Conveyances	8,598	7,682	6,116	4,934
Number of Exempt Conveyances	3,357	3,139	2,952	2,762
Number of Real Estate Transfers	11,955	10,821	9,068	7,696
Number of General Warrants Issued - see F below	36,120	38,429	39,146	39,437
Number of Payroll Warrants Issued	35,307	33,635	34,387	35,657
Number of Receipt Payins Issued	5,859	5,802	6,627	7,493
Number of Dog Licenses Issued	23,046	24,316	25,067	26,508
Treasurer				
Number of Parcels Billed - see C below	77,746	80,427	83,539	85,715
Number of Parcels Collected - see C below	69,773	73,021	81,158	86,960
Return on Portfolio as of December 31st	3.76%	4.92%	4.93%	3.66%
Prosecuting Attorney				
Criminal Cases - Common Pleas	970	1,036	903	1,080
Criminal/Traffic Cases - Juvenile Court	5,416	3,895	3,644	2,864
Criminal/Traffic Cases - County Court	7,774	7,857	9,470	8,098
Board of Elections				
Number of Registered Voters	127,891	127,843	127,130	140,988
Number of Voters Last General Election	59,334	70,660	37,039	106,951
Percentage of Register Voters that Voted	46.39%	55.27%	29.13%	75.86%
Recorder				
Number of Deeds Recorded	13,017	11,704	9,999	8,422
Number of Mortgages Recorded	22,054	19,238	15,248	11,833
Number of Military Discharges Recorded	17	21	24	21
Facilities Management - see D below				
Number of Buildings	15	15	15	16
Square Footage of Buildings	458,405	458,405	458,405	462,005
Total Acreage	A	A	A	A

Warren County, Ohio

2009	2010	2011	2012	2013	2014
1,857	2,026	1,867	1,862	1,999	2,058
39	26	17	28	24	28
4,389	4,624	4,123	5,040	5,517	5,419
2,666	2,349	2,682	2,802	3,012	2,810
7,055	6,973	6,805	7,842	8,529	8,229
39,072	36,161	35,249	33,702	46,326	52,707
35,796	36,327	35,494	35,923	35,794	36,564
8,953	9,139	8,843	9,354	10,188	9,297
27,004	28,151	28,815	29,038	28,608	27,564
87,290	87,904	88,018	88,720	89,065	89,510
85,707	86,442	86,442	87,416	87,797	88,063
2.00%	1.41%	0.98%	0.72%	1.01%	1.34%
853	891	880	955	925	959
2,864	2,653	2,546	2,866	2,958	2,756
7,477	6,184	6,644	7,069	6,737	6,655
142,617	135,490	139,093	146,374	144,023	147,798
60,167	81,631	72,132	111,757	35,880	60,050
42.19%	60.25%	51.86%	76.35%	24.91%	40.86%
7,738	7,853	7,508	8,313	9,220	7,563
15,322	13,683	12,391	15,120	12,743	9,001
17	25	29	8	228	111
A	A	18	23	23	24
A	A	473,232	474,344	474,344	528,344
A	A	A	406	406	406

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Data Processing				
GIS Group				
Number of GIS Outside Requests	412	503	263	357
Number of Internal GIS Users	29	50	53	57
Systems Development Group				
Number of Outside Requests	135	129	104	141
Number of Users Supported	393	763	763	782
Web Group				
Number of Sites Maintained	28	29	30	32
Support Group				
Number of Departments Supported	51	52	52	53
Number of Help Desk Work Orders	3,493	3,209	2,450	2,834
Office of Management and Budget				
Number of Workers' Compensation Claims	76	82	84	72
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,896	2,125	2,659	2,987
Number of Criminal Cases Filed	977	955	881	828
Probate Court				
Number of Estates Filed	624	617	657	686
Number of Guardianships Filed	159	131	138	145
Number of Marriages Filed	1,100	1,108	1,093	1,110
Juvenile Court				
Number of Civil Cases Filed	1,771	1,610	1,577	1,858
Number of Adult Cases Filed	113	182	256	175
Number of Delinquent Cases Filed	1,788	2,047	1,813	1,439
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	779	643	658	965
Number of Criminal and Traffic Cases Filed	6,198	7,507	6,338	6,180
Number of Small Claims Cases Filed	62	55	53	99
Lebanon				
Number of Civil Cases Filed	809	849	889	985
Number of Criminal and Traffic Cases Filed	5,991	5,805	5,706	5,275
Number of Small Claims Cases Filed	424	363	386	336
Mason				
Number of Civil Cases Filed	1,057	1,084	1,191	1,303
Number of Criminal and Traffic Cases Filed	7,399	8,018	7,355	8,538
Number of Small Claims Cases Filed	75	93	81	125

Warren County, Ohio

2009	2010	2011	2012	2013	2014
299	248	226	216	280	205
59	65	70	73	78	83
135	122	116	82	84	104
806	836	864	867	929	942
32	30	32	35	43	46
53	53	53	55	55	48
2,366	2,657	3,588	3,423	3,490	2,850
65	68	62	39	47	32
2,885	2,760	2,632	3,419	3,147	1,490
782	810	819	899	877	911
658	711	711	705	784	739
121	126	103	149	131	105
1,141	1,034	1,114	1,108	1,090	1,146
2,129	1,914	2,265	1,713	1,947	2,224
189	145	122	97	190	208
1,259	1,251	1,223	1,281	1,247	1,263
632	601	659	626	524	551
6,014	8,273	8,052	7,170	6,322	7,506
98	49	42	37	41	33
835	853	826	754	535	605
4,212	5,428	5,566	5,187	5,063	6,191
252	210	96	81	56	56
1,271	1,322	1,018	1,058	827	807
7,831	8,675	7,090	7,783	9,148	8,985
93	85	76	118	110	116

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Clerk of Courts				
Number of Domestic Relations Cases Filed	825	844	822	865
Number of Civil Cases Filed	1,898	2,125	2,659	2,987
Number of Criminal Cases Filed	1,248	950	881	827
Number of Domestic Violence Cases Filed	500	496	499	445
Number of Civil Stalking Cases Filed	233	234	300	232
Number of Appeals Filed	134	147	148	153
Number of Certificates of Judgement Filed	1,931	2,225	2,754	3,390
Number of Executions Filed	169	111	88	87
Number of Notary Commissions	513	603	534	644
Number of Passport Applications	1,407	1,749	1,987	2,327
Number of Expungements	15	18	28	38
Domestic Relations				
Number of DR Cases Filed	845	895	860	862
Number of Protective Orders	500	495	499	445
Law Library				
Number of Volumes in Collection	5,504	5,609	5,696	5,832
Public Safety				
Building Department-moved from Public Works to Public Safety				
Number of Permits Issued	3,250	2,830	2,527	2,110
Number of Inspections Performed	37,125	31,831	21,639	17,328
Sheriff				
Jail Operations				
Average Daily Jail Census	196	219	232	255
Prisoners Booked	4,466	5,101	5,613	5,802
Prisoners Released	4,408	5,099	5,611	5,800
Average Jail Stay	30	30	28	25
Enforcement				
Number of Accident Reports	1,070	1,051	1,921	1,177
Number of Citations Issued	6,014	5,065	5,661	3,323
Number of Warrants Served	2,314	2,583	2,304	1,965
Number of Calls for Service	62,266	61,142	60,946	65,783
Number of Transport Miles	156,564	257,441	293,218	261,742
Number of Court Security Hours	5,212	6,521	6,740	6,693
Number of Registered Sex Offenders	194	251	362	398
Probation				
Average Daily Case Load	829	913	1,014	1,201
Electronic Monitoring	A	A	A	70
Pretrial Services	A	A	A	80
Emergency Services				
Number of Calls for Service	160,860	162,179	169,714	186,604
Number of 9-1-1 Calls	24,431	27,240	30,385	28,548
Coroner				
Number of Cases Investigated	309	314	328	504

Warren County, Ohio

2009	2010	2011	2012	2013	2014
828	982	922	838	825	825
2,888	2,760	2,362	2,199	1,736	1,490
814	808	841	946	937	904
491	522	426	433	427	386
286	308	271	275	161	179
166	127	139	129	137	149
4,128	4,384	4,586	4,968	4,041	5,046
253	182	221	244	203	241
537	561	546	563	569	578
2,098	2,785	3,497	4,628	5,018	5,460
39	57	29	52	71	57
827	979	921	837	824	825
491	522	426	433	428	386
5,840	5,882	5,963	5,914	5,929	6,073
1,811	1,889	2,049	2,203	2,594	2,529
15,332	11,327	15,544	16,426	15,818	18,260
255	257	260	258	257	268
5,742	6,195	5,786	5,764	5,486	5,533
5,756	6,184	5,674	5,722	5,501	5,642
28	13	14	16	33	19
964	1,464	1,240	1,321	1,455	1,502
3,195	3,800	3,314	3,813	5,556	5,987
2,299	2,605	2,573	2,582	2,703	2,555
84,908	72,605	68,420	71,584	74,053	71,219
273,646	292,399	224,664	164,358	176,593	169,650
3,397	5,268	2,856	2,774	3,152	3,279
521	537	391	391	357	220
1,019	1,230	1,470	1,257	1,408	840
120	180	247	233	232	254
120	140	152	131	288	289
197,761	222,415	210,683	209,905	208,168	213,188
28,410	53,318	53,988	55,929	50,735	53,788
573	620	658	731	740	765

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Public Works				
Engineer				
Miles of Road Resurfaced	24.42	5.80	13.36	15.73
Number of Bridges Replaced/Improved	1	3	4	5
Number of Culverts Built/Replaced/Improved	1	2	1	0
Sewer District				
Average Daily Sewage Treated (mgd)	5.13	5.62	6.07	6.54
Number of Tap-ins	1,119	559	466	358
Number of Customers	17,924	18,483	18,949	19,307
Water District				
Average Daily Water Treated (mgd)	6.48	6.11	7.15	5.98
Average Daily Water Billed (mgd) - see B below	8.02	7.68	8.80	8.40
Number of Tap-ins	1,271	949	699	486
Number of Customers	23,748	24,697	25,396	25,882
Human Services				
BDD				
Clients Enrolled in:				
Family Services	288	263	239	243
Early Intervention Program	130	175	184	181
Respite Services	288	263	239	243
Clients Assisted with:				
Employment Planning	78	31	24	42
Community Employment	93	112	115	63
Organizational Employment	146	152	185	243
Transition School to Work	27	28	29	30
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	373	414	389	478
Recipients Receiving Day Care - see G below	381	508	616	658
Recipients Receiving Food Stamps - see G below	3,666	3,911	3,903	4,859
Recipients Receiving Medicaid - see G below	11,187	11,358	10,756	11,716
Recipients Receiving Disability Assistance (DA)	71	75	91	100
-See G Below				
Assistance Groups Receiving Prevention,				
Retention and Contingency Program -see G below	114	74	104	59
Job Placements thru Jobs Program	154	188	116	174
Clients Served in Agency	14,469	18,495	18,837	20,063

Warren County, Ohio

2009	2010	2011	2012	2013	2014
14.20	19.34	6.84	11.38	11.55	16.83
4	5	4	8	3	5
1	1	0	3	2	2
6.69	6.13	6.47	5.74	5.66	5.12
247	177	137	132	204	202
19,554	19,731	19,868	20,000	20,204	20,406
5.82	6.66	6.27	6.27	5.55	5.41
7.90	8.50	7.80	8.10	7.43	7.42
389	315	318	371	467	424
26,271	26,586	26,904	27,275	27,742	28,166
222	212	253	165	199	180
149	181	232	219	204	229
222	212	253	165	199	180
27	25	25	38	33	75
70	75	64	51	61	78
260	241	236	217	211	189
36	69	80	104	133	128
727	937	957	667	668	655
623	589	621	809	582	590
7,544	9,572	10,523	10,119	9,761	9,260
13,841	15,828	18,065	18,386	18,292	22,770
88	80	79	71	58	45
50	16	13	3	2	229
264	105	A	A	A	A
23,057	22,080	18,320	18,953	18,195	16,100

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008
Children's Services				
Average Client Count - Foster Care	103	75	89	83
Adoptions Finalized	11	15	2	8
New Investigations	768	824	648	723
Child Support Enforcement Agency				
Average Number of Active Support Orders	9,157	9,598	9,801	9,916
Percentage Collected	75%	73%	74%	75%
Veteran Services				
Number of Clients Assisted - see E below	1,370	1,510	3,318	4,338
Amount of Financial Assistance Paid	362,765	549,455	614,077	702,172
Community and Economic Development				
Number of Jobs Created	1,191	1,109	1,641	1,714
Number of Jobs Retained	A	1,277	1,747	3,012
Number of Projects	26	21	36	36
Total Project Investment	\$257.2 M	\$298.3 M	\$133.3 M	\$279.4 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

D - Name changed from Building and Grounds to Facilities Management in 2012.

E - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account.

G - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.

Warren County, Ohio

2009	2010	2011	2012	2013	2014
80	135	101	114	129	111
5	4	8	10	12	16
741	666	715	690	607	725
10,214	11,384	11,636	12,100	12,138	12,168
74%	75%	73%	74%	75%	75.73%
4,305	2,144	2,591	842	610	706
727,502	441,472	475,570	420,277	326,212	427,333
2,250	1,709	1,849	1,934	2,545	2,138
2,552	2,643	1,875	772	1,059	2,137
32	36	38	20	34	45
\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M	\$203.4 M	\$257.8 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2005	2006	2007	2008
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	325,597	378,526	378,526	339,848
Legislative				
Land	1,953,215	2,302,715	2,302,715	3,759,545
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	47,536,434	47,977,216	48,653,854	49,267,067
Machinery and Equipment	2,927,351	3,322,303	3,493,278	3,636,268
Public Safety				
Land	101,500	101,500	101,500	101,500
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,683,399	2,513,382
Machinery and Equipment	5,302,403	5,472,444	5,850,044	6,319,830
Public Works				
Land	2,894,105	3,441,008	3,451,366	4,021,319
Machinery and Equipment	3,151,610	3,436,278	3,673,884	3,940,248
Infrastructure	61,363,315	64,631,866	57,234,272	63,249,496
Health				
Machinery and Equipment	153,496	152,766	154,771	154,771
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	271,909	723,363	723,363
Machinery and Equipment	2,269,080	2,180,732	1,973,980	1,989,550
Construction in Progress	3,990,321	7,794,468	8,977,025	7,066,010

Warren County, Ohio

2009	2010	2011	2012 (2)	2013	2014
\$0	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
305,025	305,025	305,025	305,025	335,636	405,387
3,759,545	4,019,555	4,625,437	6,489,066	6,537,866	6,482,556
488,516	488,516	488,516	507,516	507,516	507,516
53,664,383	53,664,384	54,714,930	54,663,576	54,762,512	62,464,171
4,146,690	4,146,690	4,273,099	3,108,006	3,433,731	4,069,530
80,000	80,000	80,000	80,000	80,000	80,000
8,000	8,000	22,995	22,995	22,995	22,995
1,748,311	1,342,359	1,297,113	1,352,267	1,352,267	1,282,152
8,409,436	7,993,540	8,470,365	9,040,127	9,777,454	8,019,592
4,068,057	4,144,924	4,238,149	4,238,149	4,821,496	5,217,606
3,961,194	4,099,263	4,199,030	4,304,067	4,555,773	4,473,785
65,078,062	68,962,093	70,724,975	75,065,746	80,114,389	85,078,440
152,321	152,321	155,105	155,105	155,105	156,185
79,200	274,729	274,729	274,729	274,729	274,729
723,363	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
2,008,934	2,604,413	2,517,362	2,395,497	2,457,131	2,730,486
3,393,176	5,277,780	8,630,236	10,401,332	12,877,630	11,836,908

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2005	2006	2007	2008
Business-Type Activities				
Utilities				
Water				
Land	\$1,746,342	\$1,746,342	\$1,746,342	\$1,746,342
Land Improvements	63,205,461	70,727,589	76,431,500	83,314,971
Buildings, Structures and Improvements	26,828,071	27,583,328	28,042,967	29,008,512
Machinery and Equipment	1,261,420	1,399,147	1,701,473	1,754,801
Construction in Progress	3,069,075	5,027,181	18,494,552	20,920,071
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	77,898,626	83,984,282	88,418,787	91,541,584
Buildings, Structures and Improvements	28,643,632	29,032,380	29,015,576	29,353,826
Machinery and Equipment	1,811,555	2,079,744	2,605,820	2,919,529
Construction in Progress	231,938	875,462	2,266,158	2,581,059
Storm Water				
Machinery and Equipment	(1)	(1)	24,793	24,793

Source: County Auditor's Office

- (1) Storm Water Fund created in 2004. First asset purchased in 2007
- (2) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.
Existing assets under the \$100,000 threshold were not disposed.

Warren County, Ohio

2009	2010	2011	2012 (2)	2013	2014
\$1,745,426	\$1,795,654	\$1,805,956	\$1,824,366	\$1,824,366	\$1,914,673
83,377,256	95,777,965	99,127,182	101,970,035	102,932,040	109,630,579
30,990,892	41,823,798	43,385,563	43,385,563	44,281,296	44,718,162
1,778,129	1,763,134	1,738,514	1,720,755	1,756,816	1,868,227
25,710,336	5,435,607	4,353,421	4,448,923	6,657,663	7,498,057
406,165	406,165	406,165	406,165	406,165	406,165
93,175,275	93,897,672	94,266,602	94,383,775	94,590,807	95,320,891
29,640,922	29,640,924	29,640,923	29,640,923	60,959,557	61,424,226
3,251,574	3,251,571	3,216,790	3,098,282	3,228,553	3,264,605
3,515,344	18,006,768	29,255,450	32,482,233	726,645	489,606
24,793	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 8, 2015